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ABSTRACT

The attitudes of chief executive officers (CEO's) of a sample of major U.S. corporations toward corporate philanthropy were surveyed. The sample consisted of 69 Fortune 1300 companies, 73 companies with $50 to $100 million annual sales volume, and 77 companies with $25 to $49 million annual sales volume. Attention was directed to current giving practices, including the nature of the decision-making process; general attitudes of CEO's toward cash giving and the goals of giving; factors determining CEO's level of commitment to corporate giving; and projections of future giving, including the factors that could increase giving in the future. The focus was cash giving since this is the principal form of corporate philanthropy. It was found that major American corporations are generous in their philanthropic programs and that many CEO's forecast increases in their companies' future giving. The CEO dominates corporate giving decisions, although other powerful corporate figures, such as members of board of directors and top executives, also play influential roles. CEO's indicated, however, that boards of directors have great, largely unrealized potential power to increase their companies' giving in the future. Corporate giving is an expression of enlightened self-interest and is generally not regarded as a form of social policy in any meaningful sense of the term. Many CEO's believe their giving programs are underachieving their major corporate and social objectives, and corporate giving is a relatively underdeveloped, poorly understood function in most companies. Strategies that might increase corporate philanthropy in the future are suggested. Appended materials include information on sampling procedures and the field protocol and a sample questionnaire. (SW)

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CORPORATE GIVING:
THE VIEWS OF CHIEF EXECUTIVE OFFICERS
OF MAJOR AMERICAN CORPORATIONS

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A Study Prepared

by

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for

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INTRODUCTION

The Council on Foundations is a national membership organization representing independent, community and company-sponsored foundations and corporate contributions programs throughout the United States. Founded in 1949, the Council has long provided information and services to help its members make grantmaking more effective.

As corporate giving has increased throughout the past decade, the Council's membership and services have expanded to respond to this growing segment of the philanthropic community. Of the almost one thousand members of the Council in 1982, more than one hundred and fifty are corporate contributors and company-sponsored foundations.

Early in 1981, the Board of Directors of the Council authorized a special project to examine the special needs and concerns of corporate philanthropy. An Advisory Committee was appointed to provide assistance and direction to the project. (Members of that committee are identified following this introduction.) Alice Muckler, former director of the Metropolitan Association for Philanthropy in St. Louis, was employed by the Council to direct the project.

It soon became obvious that there were several areas of research that were needed to gain a genuine understanding of corporate philanthropy. One issue of particular interest to the project's Advisory Committee was the role of the chief executive officer in corporate philanthropy. It had long been assumed that the CEO is the most important influence, both in a company's level of giving and the degree of attention it gives to philanthropy. However, very little had been done to test or document that assumption.

Therefore the Council commissioned Yankelovich, Skelly and White to undertake this study of CEO's attitudes and views. The findings help clarify and illuminate the expectations and thinking of a significant cross-section of business and corporate leaders in America. This report seems likely to provide a bench mark for future developments in this field of corporate philanthropy.

A comprehensive report on the special report will be published in July 1982 as a special edition of Foundation News, our bi-monthly magazine. We welcome inquiries about the report, and requests for copies. Although this project culminates in the publication of the special edition of Foundation News, the Council has an on-going commitment to serve the corporate segment of the philanthropic community. Details about the nature and extent of our services in that area will be forthcoming.

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President and Chief Executive Officer

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INTRODUCTION

Background and Purpose

Several months ago, the Council on Foundations approached Yankelovich, Skelly and White, Inc. with a challenging assignment: To determine the attitudes of chief executive officers of major United States corporations toward corporate philanthropy. The insights generated from the research would, in turn, suggest strategies for stimulating additional corporate giving in the future.

This study is the first of its kind. While other research has audited corporate giving practices and developed basic information on attitudes toward corporate philanthropy, none has gathered in-depth attitudinal information from CEO's themselves.

The study examines several issues:

...Current giving practices, including the nature of the decision-making process.

...General attitudes of CEO's toward cash giving and the goals of giving.

...Factors determining CEO's level of commitment to corporate giving

...Projections of future giving, including the factors that could increase giving in the future.

The focus of the study is cash giving since this is the principal form of corporate philanthropy. The large array on noncash giving practices was left largely unexplored in the survey. Thus, whenever we refer to corporate philanthropy or corporate giving, we mean cash giving, unless otherwise stipulated.

Methodology

The project proceeded in the following sequential steps:

Questionnaire Development

A questionnaire was developed based on: (a) meetings with members of the Council on Foundations and the Advisory Committee of the Corporate Philanthropy Project; (b) qualitative, in-depth interviews with a small sample of CEO's; (c) a review of salient literature. The questionnaire mixed structured and open-ended questions and encouraged respondents to speak at length on the various topics under investigation. The final questionnaire was pretested.

Sampling

While questionnaire development was under way, a stratified random sample of companies was designed and drawn encompassing firms with annual sales volumes over $25 million. The aim of the sample was to represent the largest United States corporations accounting for over 80% of all profits earned by domestic corporations in the last fiscal year. The sample consisted of:

Sixty-nine Fortune 1300 companies

Seventy-three companies with $50 to $100 million annual sales volume[1]

Seventy-seven companies with $25 to $49 million annual sales volume.

A more detailed description of the sampling methodology is found in Methodological Appendix A: "Sampling Procedures."

Survey of Chief Executive Officers

Personal interviews were conducted among CEO's by professional YSW staff members and specially selected members of the Senior Council, a group comprised primarily of retired business executives recruited and trained by YSW for interviewing leadership groups. Each interview lasted approximately 60 minutes. Field work began in December, 1981 and was completed in February, 1982.

A more detailed description of field procedures appears in Methodological Appendix B: "Field Protocol."

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[1] The annual sales volume of the smallest Fortune 1300 companies is approximately $100 million. Thus, the second stratum of the sample include the next-largest set of companies.

Tabulation and Analysis

The completed questionnaires were coded, keypunched and computer tabulated. All analyses were performed by the YSW study team assigned to the project.

OVERVIEW

OVERVIEW

Summary of Key Findings

Five principal conclusions emerge from the study:

1. Major American corporations are quite generous in their philanthropic programs--and more generous than previously supposed. In addition, many CEO's forecast increases in their company's giving in the future.

2. The CEO dominates corporate giving decisions, although other powerful corporate figures, such as members of Boards of Directors and top executives, also play influential roles. CEO's indicate, however, that Boards of Directors have great, largely unrealized potential power to increase their company's giving in the future.

3. Corporate giving is an expression of enlightened self-interest. It is generally not regarded as a form of social policy in any meaningful sense of the term.

4. Many CEO's believe their giving programs are under-achieving their major corporate and social objectives

5. Corporate giving is a relatively underdeveloped, poorly understood function in most companies.

1. More Generous Than Previously Supposed

Many who believe that corporations have yet to achieve their enormous potential as donors to the third sector point to earlier studies that show that 65% of all companies with a positive income fail to make cash contributions to nonprofit organizations. While this figure may be accurate, it is also open to misinterpretation.

Approximately 90% of the companies represented in the survey made cash contributions to nonprofit organizations in the last fiscal year--and virtually all of these companies claim a history of giving. Recall that these companies account for the bulk of the profits in this country and are the companies most able to give. It follows that the nongivers tend to be small companies with relatively modest incomes--those least able to give.

These findings are both encouraging and chastening. On the one hand, it is satisfying to know that our most prosperous corporations have generally taken on the responsibility of giving to the third sector. But it also suggests that the potential for increases in corporate giving is not as great as might be assumed by projection from the fact that two-thirds fail to give.

How much do these companies contribute in cash and cash equivalents, such as securities? On average, Fortune 1300 companies made cash contributions of 1.1% of their total pretax net income. Companies of intermediate size (annual sales ranging from $50 to $100 million) gave 1.3% of their pretax income. The smaller companies in our sample (annual sales of $25 to $49 million) contributed 1.7% of pretax income.[1] It should be noted that the generosity of these companies is partially hidden from public view. Most estimates of the level of corporate cash giving to nonprofit organizations are derived from IRS returns. Yet 38% of these companies do not report all of their contributions as charitable giving and choose instead to report part of them as other types of legitimate expenditures. This tendency is especially pronounced among the largest givers in the

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[1] Throughout this report, companies with annual sales of $50 to $100 million are referred to as "intermediate size companies" and companies with annual sales of $25 to $49 million are referred as "smaller size companies."

Fortune companies. Thus, IRS data understate the level of cash contributions.

The future also looks promising, assuming a recovery from the current recession. About 6 in 10 of the companies studied plan to increase their philanthropic contributions over the next few years (in real dollars adjusted for inflation). About a third anticipate a constant level of giving and virtually none expects to decrease the amount given.

Among the Fortune 1300 companies that plan increases, CEO's predict that, three years hence, their giving will be 28% above the current level in real inflation-adjusted dollars. The comparable figure for intermediate size companies is 27% and for smaller companies is 25%.

2. The Role of the CEO and Other Powerful Corporate Figures

Commitment at the very top of the organization is the key to how much and how a company gives. The CEO is far and away the dominant figure, particularly in intermediate size companies and smaller size companies. The CEO who is committed to corporate giving is something of a "type"--an individual who expresses his/her public-spiritedness in a number of ways. Thus, there is a correlation between a CEO's commitment to corporate giving and his/her (a) involvement in the community; and (b) personal giving to charity.

While the CEO dominates these decisions, he/she does not act alone. CEO's indicate that members of the Board and other top executives play far more than a passive, certifying role. More importantly, the Board has great latent influence. Forty-five percent of CEO's (and 51% of Fortune CEO's) claim that a desire on the part of their Board members to contribute more would almost certainly yield that result.

By contrast, groups external to the corporation play a relatively modest role in shaping the character and influencing the level of corporate giving programs. And this situation is likely to endure. CEO's state that any future pressures from outsiders of almost any variety--customers, suppliers/vendors, industry groups that might set guidelines for giving, elected officials, federated campaigns, or soliciting organizations/communities--will have a negligible impact on their giving. In short, corporate giving is, above all, a response to powerful voices within the corporation. The inner-directed nature of the decision-making process suggests that corporate giving seeks to address an internal corporate agenda first and a public agenda second. This point is further documented when one analyzes the stated goals of corporate philanthropy.

3. Enlightened Self-Interest

The overriding purpose of corporate giving is to assist those in need in a manner that serves larger corporate objectives. In the eyes of CEO's, philanthropy is, at best, a small supplement to government-sponsored social programs and, at worst, has the potential for being regarded as a stand-in for those programs.

Thus, the vast majority state that their giving efforts are motivated by a mixture of self-help and helping others.

...Seven in ten are seeking to help the needy in the communities in which their company has plants/locations.

...Two out of three emphasize the goals of improving local communities in order to benefit their own employees.

...Two-thirds hope to improve the "public opinion climate" in which they do business.

6

...About a third hope to improve their company's corporate image through their giving programs.

...About a quarter expect their efforts to enhance their ability to recruit quality employees.

Moreover self-interested goals are especially important to CEO's of Fortune 1300 companies, which account for the lion's share of cash contributions.

4. "Shortfall" in Achieving the Goals of Corporate Giving

Many CEO's are disappointed that their programs are not achieving some of these crucial objectives, notably: helping the needy in the communities in which they have plants/locations; generating benefits for their employees in those communities; and protecting and improving the environment in which they do business.

Interestingly, there is also one area of significant perceived "overachievement" of goals: meeting the pressures exerted by prominent corporate figures to contribute to organizations that they favor.

5. Relatively Underdeveloped Corporate Function

Most giving programs are relatively underdeveloped corporate functions. There is insufficient information available to corporate givers on important matters; there is often a lack of a formal structure or a highly professional staff; and behavior is more reactive than pro-active. There is, in short, a lack of surefootedness even among some of the most generous.

Regarding informational needs, about a third of the CEO's claim that they are unaware of the giving activities of other companies in their community and peer companies in their industry. This makes it difficult to establish external criteria to evaluate one's own giving efforts. In addition, about a third confess limited knowledge of the tax laws that apply to cash contributions to nonprofit organizations. This knowledge gap is particularly unfortunate, since those who are most familiar with the tax laws are also inclined to evaluate them as a strong incentive to give.

In a number of companies, special staffs or foundations have been established to administer the corporate giving program. Yet this formalization/professionalization is concentrated in Fortune companies.

Moreover, in describing the activities of these corporate giving staffs/foundations, CEO's indicate that they play a largely reactive role. It is rare to find a program that includes systematic methods to assess either corporate or community needs.

The underdeveloped quality of the corporate philanthropy function is partly a consequence of its general character--as the domain of the CEO and as an expression of corporate interests. Yet this does not mean that the situation is unchangeable, for many CEO's emphasize their interest in strengthening their company's ability to give more efficiently.

Implications and Recommendations

The study suggests a number of strategies that might increase the level and effectiveness of corporate philanthropy in the future:

1. Communications with Boards of Directors

   The latent power of Boards of Directors might be mobilized through effective communications with these individuals. Board members should be informed of their potential influence in effecting increases in the giving efforts of companies. In addition, they might consider the passage of resolutions whereby commitment to corporate philanthropy becomes one of the criteria for selecting future CEO's of their companies.

   Board members should not however, misconstrue their ability to increase giving levels as an invitation to lobby in behalf of the charities, causes or organizations that they favor, for CEO's now complain of an over-saturation of these requests. Moreover, such requests undercut the need for further professionalization/formalization of the corporate giving function--an essential next step for corporate philanthropy.

2. Communications Regarding Tax Provisions

The "knowledge gap" regarding the salient tax provisions needs to be closed. Communications should be targeted to CEO's, Boards of Directors, corporate counsel and other top corporate executives that influence these decisions.

3. Greater Formalization and Professionalization of the Corporate Giving Function

The corporate giving function should be upgraded and more closely integrated into the "line" activities of business. The study suggests that this is a particularly pressing need among intermediate and smaller size companies.

This will almost certainly be difficult to implement. The desire to upgrade and further professionalize must be premised on the conviction that corporate philanthropy is similar to other business functions that yield a return for the corporation. And even if the CEO and other prominent corporate figures are persuaded of the value of corporate giving, there will remain a need for information and technical assistance on how best to establish a formalized, highly professional corporate giving function that is maximally integrated into the company. This technical assistance might be provided through various channels. For example, large corporations that already have a well-developed corporate giving function might make their giving staffs available for consultations with other companies. The government and major business schools might also lend assistance by sponsoring training programs, seminars, and so forth.

4. Refinement of Mechanisms that Will Help Meet the Double Agenda of Corporate Giving--Serving Corporate Goals and Societal Needs

Increased professionalization is a general need that includes several specifics. Chief among them is the need to address the "shortfall" in achievement of some of the principal goals of giving. Toward this end:

...Corporate giving staffs (or their equivalents) might conduct, on a regular basis, surveys among top executives and other employees of their companies to identify corporate needs that might be addressed through their giving program.

...Research efforts to determine local need could also be mounted. Local foundations or consortia of businesses in a given community might underwrite these studies. The results could be shared with all companies in the area to provide a systematic and coordinated basis for allocating funds. As we understand it, many such efforts are already under way, stimulated by the President's Task Force on Private Sector Initiative.

...Corporate givers are motivated in substantial degree by self-interest. Yet the precise ways in which corporations benefit from philanthropic activity are not fully apprehended or documented. Most current reporting is limited or anecdotal, and there is virtually no comprehensive, systematic method of reporting or evaluation.

Thus, consideration should be given to the establishment of a management information system (MIS) for corporate philanthropy. An MIS would represent a quantum leap in the formalization, codification and professionalization of corporate giving.

5. Greater Emphasis on the Part of Recipients to Demonstrate Return

A corollary of the above is that potential recipients should develop clear indicators of the return to corporations of gifts they might make. Clear evidence should be developed that funds are being deployed effectively and that the aims of both recipient and donor are being met.

While undertaking these, and related tasks, it is important to recognize the limitations of corporate philanthropy and the growth strategies that will not work. Corporate executives probably will not answer the Reagan Administration's call to play a significant role in "filling the gap" created by government cutbacks. First, they lack the resources--a fact that was documented well before this study was conducted. The study, however, adds further reason to expect limited response, at best, to the Administration's appeal. The inner-directed nature of corporate giving would have to be radically altered for the Administration's hope to be realized. Indeed, some CEO's voice resentment that the Administration is asking them to shoulder responsibilities that they believe rest with government.
But skepticism about the Reagan Administration's expectations should not lead one to pessimism about the future of corporate philanthropy. Instead, the study promotes optimism about the future and provides valuable guidance in charting a course to more generous and effective corporate giving programs.

Chapter I

THE SCOPE OF CORPORATE GIVING

Chapter I

THE SCOPE OF CORPORATE GIVING

Corporate philanthropy is a widespread practice, with virtually all CEO's represented in the study indicating that their companies engage in cash giving and many indicating noncash giving as well.

Incidence of Corporate Philanthropy

Approximately 90% of companies with annual sales of $25 million or more engage in cash giving. (Table I-1) And virtually all of these companies claim a history of giving. (Table I-2) Moreover, corporate giving is a nearly universal practice among those companies most able to give, namely, the Fortune 1300 and corporations with annual sales of $50 to $100 million.

It is also common practice for corporations to make noncash contributions of services, products, equipment and real estate. About two-thirds of the companies studied committed such gifts in the last fiscal year, with the incidence on noncash giving somewhat higher among the Fortune 1300. (Table I-3) Products and services are the more typical types of noncash gifts, with relatively few contributing equipment and less than 1 in 10 contributing real estate. (Table I-4)

Interestingly, noncash giving is associated with a high level of cash giving--one does not cannibalize the other. (Table I-5) This mutual reinforcement of these two types of philanthropy suggests that a "norm of generosity" exists in certain corporations.

Level of Cash Giving

The smaller the company, the higher the level of cash giving as percent of pretax income. Fortune 1300 companies, on average, contributed 1.1% of their pretax income in the most recent fiscal year. Companies with annual sales of $50 to $100 million contributed 1.3% of pretax income, and smaller size companies ($25 to $49 million in annual sales) gave 1.7% of pretax income. (Table I-6) In setting giving levels, it is more common to target a certain dollar amount rather than to use a pre-established percent of profit as a guideline. However, there is some variation among companies in this regard: the larger the company, the more likely to use a percent-based guideline to set giving levels. (Table I-7) Since Fortune 1300 companies account for the lion's share of corporate cash contributions, this finding suggests the vulnerability of cash giving levels in a recessionary period. (Of course, it also suggests opportunities for growth during more prosperous times.) Factors such as profitability that might affect corporate giving in the future are discussed at length in Chapter V.

It should be noted that other estimates of the level of corporate cash giving that are derived from IRS data tend to understate its true value. Fifty-seven percent of companies report all/ virtually all of their cash contributions as such to the IRS. Yet 38% report most, some, or none as charitable contributions.[1/] This "hidden giving" is particularly frequent among the Fortune companies making the largest contributions. (Tables I-8 and I-9)

Allocations of Cash Gifts

There are two principal distribution channels for cash giving: through the United Way and directly to soliciting organizations/ groups. Most corporations contribute both to the United Way and other organizations. (Table I-10) Share of dollars contributed through these channels is as follows:

...Seventeen percent of all cash contributions goes to the United Way; the remaining 83% is distributed to soliciting organizations and groups. (Table I-11) Moreover, the larger the organization, the smaller the United Way share, but this tendency is slight among the companies studied. (Table I-12)

[1/] The remaining 5% of CEO's are uncertain of their reporting procedures.

...The non-United Way share is partitioned as follows:

- Twenty-two percent of total cash contributions goes to national organizations
- Sixty-one percent is given to local/regional organizations (Table I-13)

...Finally, of the 61% that is contributed to local/regional organizations, 26% is distributed to organizations located in the headquarters site of the corporation and 35% goes to organizations located outside the headquarters community. (Table I-14)

Matching gifts programs overlay both distribution channels. About a third of the companies studied have such programs. There is however, a sharp fall-off in the frequency of these programs beyond the Fortune companies. Seventy-two percent of Fortune 1300 companies have matching gifts programs, while 22% of intermediate size companies and 13% of smaller size companies have matching gift programs. (Table I-15)

Recipient Organizations

The types of organizations that are most likely to receive cash gifts are: education, arts and culture, health and social welfare. Educational institutions are the clear front-runners, particularly among the Fortune companies. (Tables I-16 and I-17)

Why does education receive such a large share of corporate contributions? The factors underlying education's large share are illustrative of the motives and character of corporate giving. A corporation can only benefit from good relationships with the academic community. Universities train the talent that many corporations hope to recruit and house a segment of the public whose general approval is important for the functioning of business. Supplementing these self-interested objectives is the fact that corporations have substantial competence to evaluate educational institutions and projects--and certainly more competence than they generally have to evaluate, say, a social welfare project. Finally, contributions to education are typically noncontroversial and--most often mentioned--prominent corporate citizens were once students of recipient schools.[1] We elaborate these points in the following chapters.

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[1] Part of the reason that education receives such a large share has little to do with corporations themselves and relates instead to the sophisticated mechanisms that universities have developed to solicit support.

TABLE I-1

INCIDENCE OF CASH GIVING

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Engage in cash giving	94	100	96	82
Do not engage in cash giving	6	-	4	18

Question: During the most recent fiscal year, what was the total level of cash contributions that this company made to nonprofit organizations? Remember, your best estimate of the total amount, including matching gifts, the United Way, and so forth, no matter how you choose to report it to the IRS. (PROBE FOR BOTH DOLLAR AMOUNT AND PERCENT OF PRETAX INCOME)

TABLE I-2

COMPANY'S HISTORY OF CASH GIVING

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
History to give	93	97	93	90
History not to give	2	-	1	4
Don't know/no answer	5	3	6	6

Questions:

Among Givers: Has it typically been this company's history to make cash contributions to nonprofit organizations or was this last year an exception?

Among Nongivers: Has it typically been this company's history not to make cash contributions to nonprofit organizations or was this last year an exception?

TABLE I-3

NONCASH CONTRIBUTIONS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Made some form of noncash contributions in most recent fiscal year	68	72	64	66
Did not make any noncash gifts in most recent fiscal year	32	28	36	34

Question: What about noncash contributions to these nonprofit organizations? In the most recent fiscal year, have you committed any of the following types of noncash gifts?

TABLE I-4

TYPES OF NONCASH CONTRIBUTIONS TO NONPROFIT ORGANIZATIONS

- By Size of Company -

	Total	Size of Company		
		Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Services	45	$\boxed{54}$	42	40
Products	41	41	42	40
Equipment	28	$\boxed{35}$	25	26
Real estate	8	$\boxed{22}$	1	3
Other	5	6	7	1

Question: What about noncash contributions to these nonprofit organizations? In the most recent fiscal year, have you committed any of the following types of noncash gifts?

TABLE I-5

NONCASH CONTRIBUTIONS

- By Size of Company and Level of Giving -

		Size of Company					
		Fortune 1300		$50-100 Million Annual Sales		$25-49 Million Annual Sales	
	Total	Give Less Than 1%	Give 1% or More	Give Less Than 1%	Give 1% or More	Give Less Than 1%	Give 1% or More
	%	%	%	%	%	%	%
Total	100	100	100	100	100	100	100
Made some form of noncash contributions in most recent fiscal year	68	58	82	63	71	60	73
Did not make any noncash gifts in most recent fiscal year	32	42	18	37	29	40	27

Question: What about noncash contributions to these nonprofit organizations? In the most recent fiscal year, have you committed any of the following types of noncash gifts?

TABLE I-6

AVERAGE LEVEL OF GIVING AS A PERCENT OF PRETAX INCOME

- By Size of Company -

	Size of Company		
	Fortune 1300	\$50-100 Million Annual Sales	\$25-49 Million Annual Sales
	%	%	%
Average	1.1	1.3	1.7

Question: During the most recent fiscal year, what was the total level of cash contributions that this company made to nonprofit organizations? Remember, your best estimate of the total amount, including matching gifts, the United Way, and so forth, no matter how you choose to report it to the IRS. (PROBE FOR BOTH DOLLAR AMOUNT AND PERCENT OF PRETAX INCOME)

TABLE I-7

METHOD OF DECIDING LEVEL OF CASH GIFTS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Use a dollar amount	51	42	48	63
Use a percent of pretax income	27	$\boxed{33}$	29	20
Don't know/no answer	22	25	23	17

Question: When you decide on a level of giving, do you set a certain dollar amount or do you target a certain percent of pretax income, regardless of dollar amount?

TABLE I-8

METHOD OF REPORTING CHARITABLE GIVING TO IRS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
All/virtually all reported as charitable giving	57	50	62	58
Most reported as charitable giving	31	41	25	27
Some reported as charitable giving	4	-	5	5
None reported as charitable giving	3	3	4	3
Don't know/no answer/give nothing	5	6	4	7

Question: Some companies have told us that, when they make cash gifts (or cash equivalents such as securities) to nonprofit organizations, they do not necessarily report them to the IRS as charitable giving, but instead report them as another type of legitimate expenditure, say, public relations. What is the policy in this company? Just read me the number from the card.

TABLE I-9

METHOD OF REPORTING CHARITABLE GIVING TO IRS

- By Size of Company and Level of Giving -

		Fortune 1300		$50-100 Million Annual Sales		$25-49 Million Annual Sales	
	Total	Give Less Than 1%	Give 1% or More	Give Less Than 1%	Give 1% or More	Give Less Than 1%	Give 1% or More
	%	%	%	%	%	%	%
Total	100	100	100	100	100	100	100
Method of Reporting							
All/virtually all reported as charitable giving	57	69	36	60	62	57	64
Most reported as charitable giving	31	19	56	28	26	30	33
Some reported as charitable giving	4	-	-	3	6	7	-
None reported as charitable giving	3	-	5	3	6	3	-
Don't know/no answer/ give nothing	5	12	3	6	-	3	3

Question: Some companies have told us that, when they make cash gifts (or cash equivalents such as securities) to nonprofit organizations, they do not necessarily report them to the IRS as charitable giving, but instead report them as another type of legitimate expenditure, say, public relations. What is the policy in this company? Just read me the number from the card.

TABLE I-10

PARTICIPATION IN UNITED WAY CAMPAIGNS

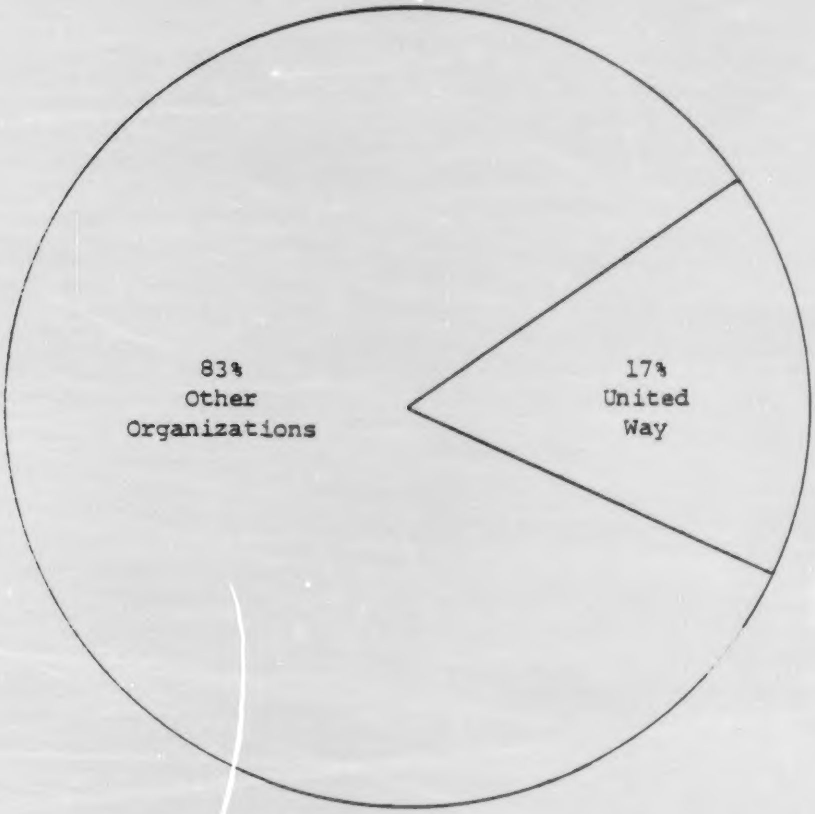
- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Contribute to both the United Way and other organizations	96	100	99	89
Give exclusively to the United Way	1	-	1	3
Do not give	3	-	-	8

Question: Over the years when this company has made cash contributions to nonprofit organizations, have they typically been made solely to the United Way, solely to other nonprofit organizations, or to both the United Way and other organizations?

TABLE I-11

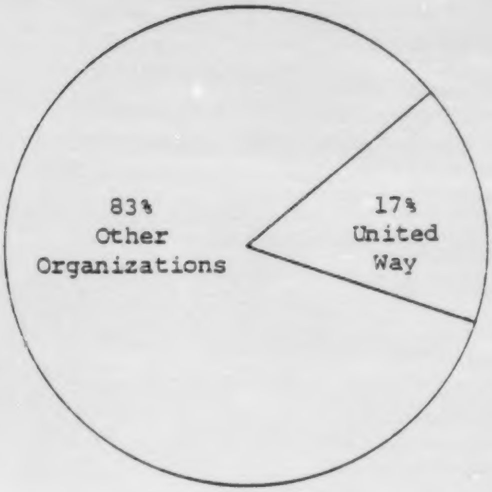
DISTRIBUTION OF TOTAL DOLLARS CONTRIBUTED



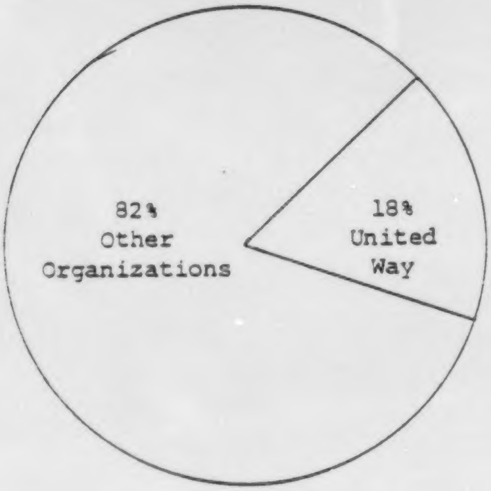
44

TABLE I-12

Fortune 1300



$50 - 100 Million Annual Sales



$25 - 49 Million Annual Sales

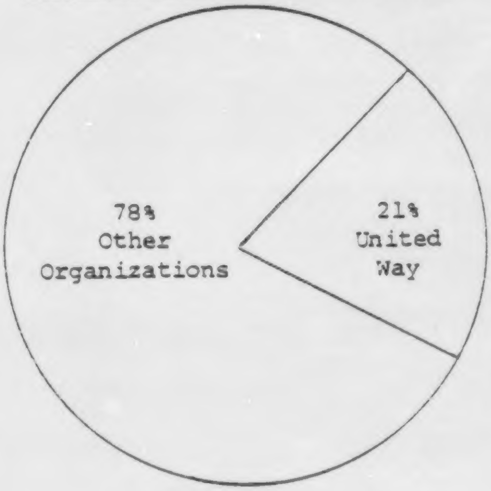


TABLE I-13

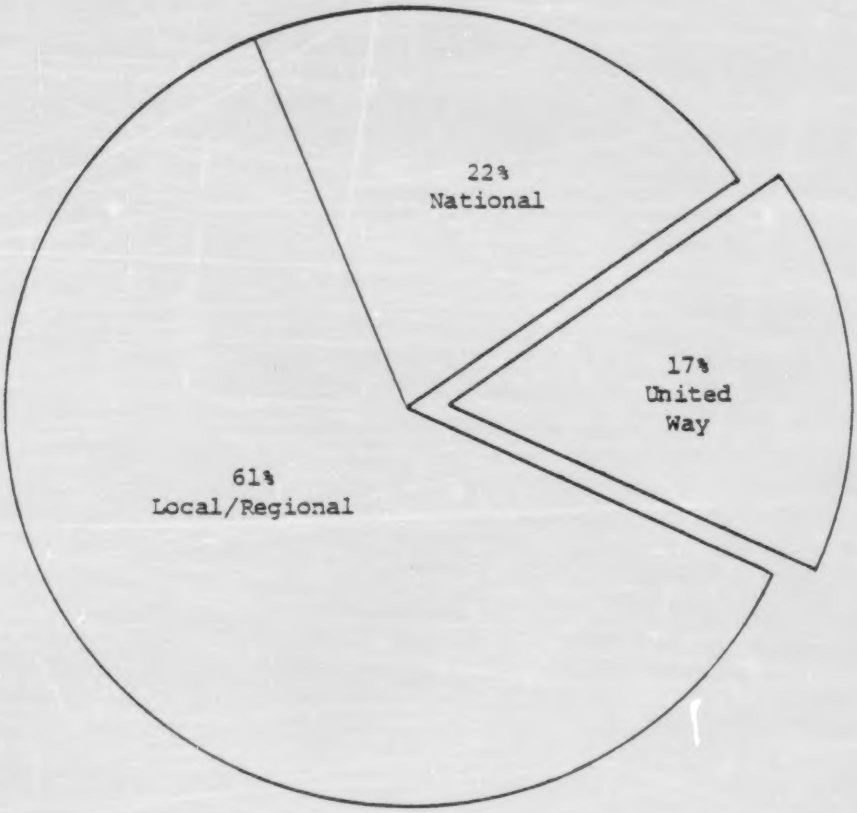


TABLE I-14

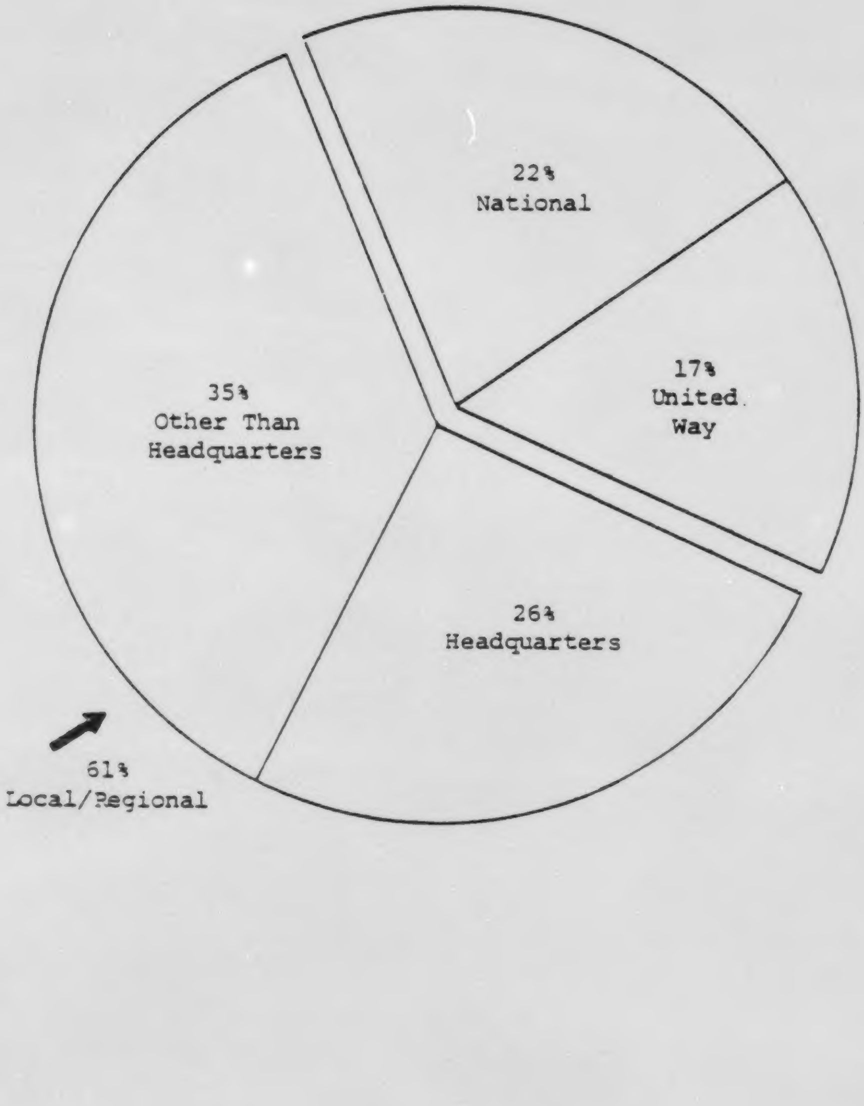

22%
National
17%
United
Way
35%
Other Than
Headquarters
26%
Headquarters
61%
Local/Regional

TABLE I-15

MATCHING GIFTS PROGRAMS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Has a matching gifts program	35	72	22	13
Does not have a matching gifts program	65	28	78	87

Question: Does this company have a matching gifts program?

TABLE I-16

TYPES OF ORGANIZATIONS THAT RECEIVED HIGHEST AMOUNT OF CASH GIFTS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Education	47	56	35	47
Health	18	10	21	22
Arts and culture	15	16	17	12
Social welfare	12	9	18	10
Economic development	2	1	3	1
International	1	-	1	3
Conservation and environment	*	1	-	-
Recreation	*	-	1	-
Other	1	-	-	4
No answer	4	7	4	1

* Less than 1%.

Question: Focusing now on cash giving to nonprofit organizations, other than the United Way, to which of the following do you make the highest amount of your cash contributions?

TABLE I-17

TYPES OF ORGANIZATIONS THAT RECEIVED ANY AMOUNT OF CASH GIFTS

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Education	84	93	79	80
Arts and culture	70	83	67	59
Health	67	71	61	68
Social welfare	62	70	61	57
Economic development	31	42	24	28
Recreation	26	35	28	14
Conservation and environment	22	38	17	12
International	13	16	14	10
Other	14	14	13	14

Question: Focusing now on cash giving to nonprofit organizations, other than the United Way, to which of the following do you make any cash contributions?

Chapter II

THE DECISION-MAKING PROCESS

Chapter II

THE DECISION-MAKING PROCESS

The CEO is the key to the character and extent of a corporation's philanthropic efforts. He does not act alone, however, other prominent corporate figures also have a significant impact on corporate giving programs. Two groups that have far less influence on these decisions are other figures in the company (e.g., employees and individual stockholders) and the communities and organizations that are the beneficiaries of corporate gifts.

One of the consequences of the substantial influence exercised by the CEO and other top corporate officials is that, oftentimes, the decision-making structure is not a structure at all. Indeed, it generally lacks a high degree of standardization and objectivity.

The Role of Internal Groups (Tables II-1 and II-2)

The CEO is the pivotal figure in determining the level of corporate giving and the organizations that will receive allocations. About 8 in 10 CEO's claim to have virtually total influence or a large degree of influence over establishing the level of giving for their companies, and about 7 in 10 claim substantial influence over allocation decisions. While this pattern obtains across most companies studied, CEO's of Fortune 1300 companies exert less influence over allocation decisions. This is due, in part, to the fact that corporate giving staffs (or corporate foundations) play that role in many Fortune companies.

Although the CEO is the dominant figure, he is not the sole actor. Other prominent corporate officials also affect these decisions--members of the Board and top executives, particularly top executives at the headquarters location. Then, too, corporate giving staffs, which exist in 76% of the companies studied, wield some influence, but more over allocation decisions than decisions about the level of giving.

Other figures in the corporation such as employees and individual shareholders exert negligible influence.

The Role of External Groups (Tables II-1 and II-2)

Members of the community and the organizations that solicit funds also appear to exert negligible influence on a corporation's level of giving and even on decisions about which organizations should receive gifts.

This configuration of influentials and noninfluentials suggests the inner-directed quality of corporate giving--a theme that recurs in reviewing the goals of corporate giving in the next chapter.

The Nature of the Corporate Giving Function

Most giving programs are relatively underdeveloped corporate functions. There is insufficient information available to corporate givers on important matters; there is often a lack of a formal structure or a highly professional staff; behavior is more reactive than proactive; and many contributions are made by dint of personal contacts between top corporate officials and the receiving organizations.

Regarding informational needs, about a third of the CEO's claim that they are unaware of the giving activities of other companies in their community and peer companies in their industry. (Tables II-3 and II-4) This makes it difficult to establish external criteria to evaluate one's own giving efforts. In addition, about a third confess limited knowledge of the tax laws that apply to cash contributions to nonprofit organizations. (Table II-5) This knowledge gap is particularly unfortunate, since those who are most familiar with the tax laws are also inclined to evaluate them as a strong incentive to give. (Table II-6 and II-7)

In a number of companies, special staffs or foundations have been established to administer the corporate giving program. Yet this formalization/professionalization is concentrated in Fortune companies. (Table II-8)

Moreover, in describing the activities of these corporate giving staffs/foundations, CEO's indicate that they play a largely reactive role. It is rare to find a program that includes systematic methods to assess either corporate or community needs.

The underdeveloped quality of the corporate philanthropy function is partly a consequence of the more general character of corporate giving as the domain of the CEO and other top corporate executives. Highlighting this point is the finding that the CEO or other prominent corporate figures tend to be affiliated with the recipient organizations all, most or some of the time. (Tables II-9 and II-10)

TABLE II-1

INFLUENCE ON LEVEL OF CASH GIFTS

- By Size of Company -

	Total	Size of Company Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Virtually Total/Large Degree of Influence[1/]				
The CEO	81	72	86	82
Board of Directors	21	17	26	19
Top executives at headquarters	19	16	23	18
Corporate giving staff	19	36	18	4
Top executives in other locations	13	16	15	9
Community members/ soliciting organizations	8	12	10	3
Shareholders	5	1	3	9
Employees	2	6	-	-

[1/] Ratings of "5" or "4" on a 5-point scale, where 5 = virtually total influence and 1 = no influence.

Questions: Using the scale on this card, how much influence would you [the CEO] personally have on the total level of cash contributions given to nonprofit organizations?

How much influence does each of these groups have on the current level of this company's cash giving to nonprofit organizations? Please read me the number from the scale on the card.

TABLE II-2

INFLUENCE ON WHICH ORGANIZATIONS RECEIVE CASH GIFTS

- By Size of Company -

	Total	Size of Company Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Virtually Total/Large Degree of Influence[1]				
The CEO	68	42	77	87
Corporate giving staff	17	35	14	5
Top executives at headquarters	16	16	16	16
Top executives in other locations	11	16	12	6
Board of Directors	9	4	12	11
Community members/ soliciting organizations	9	13	11	4
Shareholders	3	1	-	7
Employees	1	3	-	1

[1] Ratings of "5" or "4" on a 5-point scale, where 5 = virtually total influence and 1 = no influence.

Questions: Still using this same scale, how much influence would you say (you) (the CEO) personally have in deciding which organizations receive these contributions?

How much influence does each of these groups have on which organizations receive these cash gifts? Again, just read me the number.

TABLE II-3

PERCEIVED GIVING PRACTICES OF SAME SIZE COMPANIES IN SAME COMMUNITY

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Most Other Companies:				
Give about the same as this company	26	36	23	21
Give less than this company	29	31	32	22
Give more than this company	9	12	8	8
No comparable companies	3	4	-	5
Don't know	33	17	37	44

Question: Regarding cash giving to nonprofit organizations, would you say that most other companies in this community that are about the same size as your company give more, give less or give about the same as this company?

TABLE II-4

PERCEIVED GIVING PRACTICES OF SAME SIZE COMPANIES IN SAME INDUSTRIES

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Most Other Companies:				
Give about the same as this company	23	26	22	21
Give less than this company	33	35	33	32
Give more than this company	5	9	4	4
Don't know	39	30	41	43

Question: Regarding cash giving to nonprofit organizations, would you say that most other companies in your industry of approximately the same size as your company give more, give less or give about the same as this company?

TABLE II-5

FAMILIARITY WITH TAX LAW APPLYING SPECIFICALLY TO CONTRIBUTIONS OF CASH

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Degree of Familiarity				
Extremely familiar	14	16	12	13
	>61	>62	>67	>55
Very familiar	47	46	55	42
Somewhat familiar	32	30	29	35
Not too familiar	6	3	4	10
Not at all familiar	1	5	-	-

Question: And, more specifically, how familiar would you say you are with the tax laws as they apply to cash or cash equivalent (e.g., securities) contributions to nonprofit organizations or corporate foundations?

TABLE II-6

DEGREE OF INCENTIVE OF TAX LAW

- By Perceived Familiarity -

	Total			
	Extremely Familiar	Very Familiar	Somewhat Familiar	Not too Familiar
	%	%	%	%
Total	100	100	100	100
Degree of Perceived Incentive				
Great incentive	17	3	6	-
	>47	>25	>22	
Substantial incentive	30	22	16	-
Some incentive	23	35	47	34
Slight incentive	13	24	19	41
No incentive	17	16	12	25

Question: And, on balance, how much of an incentive is created by these tax laws for this company to engage in cash giving to nonprofit organizations?

TABLE II-7

DEGREE OF INCENTIVE OF TAX LAW

- By Level of Giving -

		Level of Giving as Percent of Pretax Income			
	Total	Less Than 1%	1% to 1.4%	1.5% to 2.4%	2.5% or More
	%	%	%	%	%
Total	100	100	100	100	100
Degree of Perceived Incentive					
Great incentive	6	5	4	4	7
		>22	>24	>34	>38
Substantial incentive	20	17	20	30	31
Some incentive	36	38	37	36	24
Very slight incentive	21	18	25	15	35
No incentive at all	15	19	10	15	-
Don't know/no answer	2	3	4	-	3

Question: And, on balance, how much of an incentive is created by these tax laws for this company to engage in cash giving to nonprofit organizations?

TABLE II-8

COMPANY HAS STAFF AND ADMINISTRATIVE CAPABILITY TO MANAGE A CASH GIVING PROGRAM

- By Size of Company -

			Size of Company		
		Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
		%	%	%	%
	Total	100	100	100	100
Describes company extremely well		24	47	12	13
Describes company very well		27	32	30	22
Describes company only somewhat		24	12	35	25
Does not describe at all		23	3	23	40
Don't know/no answer		2	6	-	-

Question: Using the scale at the bottom of the card, indicate how well each statement describes this company.

TABLE II-9

INCIDENCE OF AFFILIATION WITH RECIPIENT ORGANIZATIONS

- By Size of Company -

	Total	Size of Company Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Affiliated All/Most of the Time 1/				
The CEO	13	4	20	13
Board of Directors	6	3	8	6
Corporate giving staff	5	12	4	-
Top executives at headquarters	7	7	8	4
Top executives in other locations	7	10	6	4
Shareholders	3	4	3	3
Employees	6	9	1	9

1/ Ratings of "5" or "4" on a 5-point scale where 5 = all/virtually all of the time and 1 = never/virtually never.

Question: Some of those to whom we have spoken have mentioned that all or most of the organizations to which their company contributes are ones with which they or members of their immediate family are affiliated. Others have mentioned that that is rarely or never the case. How often would you say that you or members of your family are personally connected or affiliated with organizations to which this company contributes cash? By personally affiliated we mean for example, serving on board or being a member of an organization, assisting in an organization's activities or being otherwise connected or affiliated with an organization. Just read me the number from the card.

TABLE II-10

INCIDENCE OF AFFILIATION WITH RECIPIENT ORGANIZATIONS

- By Size of Company -

	Total	Size of Company		
		Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Affiliated All/Most/Some of the Time[1]				
The CEO	49	36	63	46
Board of Directors	45	36	54	42
Corporate giving staff	5	12	4	-
Top executives at headquarters	54	44	68	45
Top executives in other locations	42	47	44	29
Shareholders	30	17	43	28
Employees	31	38	34	17

[1] Ratings of "5," "4," or "3" on a 5-point scale where 5 = all/virtually all of the time and 1 = never/virtually never.

Question: Some of those to whom we have spoken have mentioned that all or most of the organizations to which their company contributes are ones with which they or members of their immediate family are affiliated. Others have mentioned that that is rarely or never the case. How often would you say that you or members of your family are personally connected or affiliated with organizations to which this company contributes cash? By personally affiliated we mean for example, serving on board or being a member of an organization, assisting in an organization's activities or being otherwise connected or affiliated with an organization. Just read me the number from the card.

Chapter III

CEO'S ATTITUDES TOWARD CORPORATE GIVING

By and large, CEO's express great interest in the subject of corporate philanthrophy. They regard corporate philanthropy as a way to help those in need in a manner that is consistent with larger corporate objectives. That is, corporate giving is portrayed as a form of enlightened self-interest. It is not viewed as social policy in any meaningful sense or as a surrogate for government programs.

The General Climate of Opinion

There is a widespread belief among CEO's that it is important to behave in a socially responsible manner and that, in pursuing business objectives, they must take into account the public interest. Fortune 1300 CEO's are especially inclined to adhere to this view (76% take this position) and majorities of CEO's of intermediate and smaller size companies also subscribe to this principle. (Table III-1)

This quite general support for behaving in a socially responsible manner is more than lip service. Large majorities of CEO's back up this general statement with a commitment to corporate philanthropy. Thus, about two-thirds of the CEO's interviewed believe that it is absolutely essential/very important for corporations to make cash contributions to nonprofit organizations. And again, CEO's of the largest corporations, which are most able to give, are even more likely to be committed to corporate philanthropy. (Table III-2)

CEO commitment is key to how much a company gives. A previous finding indicated the CEO's self-described role in establishing the level and nature of corporate giving programs. The point is reinforced, however, when one cross-tabulates a company's level of giving by CEO commitment. (Table III-3) Moreover, this CEO commitment--and the increased giving efforts that it brings--also results in elaboration and formalization of the philantropic function within a company. Companies with highly committed CEO's are also more likely to have corporate giving staffs to administer their philanthropic programs. (Table III-4)

Some Specific Attitudes Toward Corporate Giving
(Table III-5)

A number of specific attitudes toward giving lend added support to the conclusion that CEO's are favorably disposed toward corporate philanthropy and provide clues regarding the motives of corporate philanthropy.

Attitudes that generally support the pro-giving spirit include:

...The belief among 63% that nonprofit organizations make effective use of the dollars given them. This belief is especially prevalent among Fortune CEO's, with 74% concurring with the statement. But only a minority (45%) of CEO's of smaller size companies agree with the statement.

...A perception among 61% that the nonprofit sector would operate more efficiently and effectively if it derived more of its funds from private sources.

...The belief among 59% that business has an ethical responsibility to make contributions to nonprofit organizations. This attitude is uniform across the various types of companies studied.

Yet an important amendment to this favorable climate is a cool attitude toward federated campaigns. The vast majority deny that more federated campaigns will have any impact at all on their giving.

CEO's sense of ethical responsibility exists side-by-side with self-interested motives. Thus, two-thirds perceive benefits to the contributing company that outweigh any drawbacks, albeit these are more likely to be long-term benefits. And close to half (47%) agree that business should regard corporate giving as a way to serve its own self-interests. These self-interested motives are especially pronounced among CEO's of Fortune companies.

These findings should not instill suspicions regarding the "ulterior motives" of business. Rather, they suggest that corporate giving has a double agenda--the one altruistic and the other self-interested. This combination of inner- and outer-directedness is elaborated below in a discussion of the goals of corporate giving.

One final point. About two-thirds of CEO's--and 71% of Fortune CEO's--believe that business has a responsibility to help offset federal government cutbacks. It will soon become clear, however, that corporate philanthropy is generally not regarded as a vehicle for accomplishing this.

The Goals of Corporate Giving (Table III-6)

The goals of corporate giving were explored further through an extensive line of questioning. The results clearly indicate that corporate giving is an expression of enlightened self-interest. About 7 in 10 claim to be motivated by a desire to help the needy in the communities in which their company has plants/locations and by a desire to do what is ethically correct. But 2 out of 3 also emphasize the goals of improving local communities in order to benefit their own employees and of protecting/improving the environment in which to work and do business. Then, too, about a third hope to improve their company's public image; and about a quarter expect that their corporate giving efforts will result in increased revenues/profitability and in an enhanced ability to recruit quality employees. The more self-interested goals are especially important to CEO's of Fortune 1300 companies.

The self-interested motives of corporate philanthropy are made all the more vivid in replies that CEO's gave to open-ended questions. Representative verbatim comments include:

> "It is in our self-interest to have good health, social welfare and educational institutions in areas in which our employees live and in which our offices and plants are located."
>
> Fortune 500 CEO

> "Our company sees our gifts to educational institutions as directly beneficial to us. We give to institutions which are closely related to our technology-oriented business, which aids in our recruitment goals. Other benefits are that it is good for us to have a healthy environment in which to do business."
>
> Fortune 500 CEO

> "The way we give and the way we communicate that giving to our employees, suppliers, vendors, etc., makes for better working relationships with all of them."
>
> Fortune 500 CEO

> "Certainly a good overall public image, especially on the employee/local level, is one of the dividends of cash contributions."
>
> Fortune 500 CEO

It should also be noted that helping to offset federal government cutbacks is an important goal for 22% of CEO's. As such, it has some middle-level importance when contrasted with some other objectives. Yet, this goal is far less prominent than one might project from the aforementioned finding that 66% believe that business has some responsibility to offset budget cutbacks. The large gap between these figures--from 66% to 22%--suggests that philanthropy is not the preferred mechanism for offsetting the cutbacks.

Achieving the Goals of Corporate Giving
(Tables III-7 and III-8)

CEO's perceive a significant "shortfall" in the achievement of some of the most important goals of corporate giving:

...Help the needy in communities in which the company has plants/locations. While 73% attribute great importance to this goal, only 38% claim that their corporate giving program succeeds in this regard.

...Improve the communities in which employees live and, thus, provide benefits to employees. Similarly, 65%

see this as a leading goal, but only 34% believe that they are satisfactorily achieving the goal.

...Protecting and improving the environment in which to work and do business is given high priority by 63%, but only about half that number (31%) point to success in that area.

Interestingly, CEO's also indicate an "overachievement" of certain goals, primarily responding to internal pressures from prominent individuals within the company and from other employees.

For the remaining goals, there is either approximate parity between importance and perceived achievement of the goal or slight shortfall. Finally, only 10% believe that their corporate giving efforts are helping to offset Federal budget cutbacks, adding further to the conclusion that CEO's do not regard corporate philanthropy as a viable solution to our social problems.

The Role of Perceived Community Needs

These analyses of the goals of corporate giving suggest that groups external to the corporation play but a modest role in shaping the character and influencing the level of corporate giving programs. This conclusion is conveyed with still greater force when one cross-tabulates the CEO's perceptions of community needs with a corporation's level of giving. There is virtually no relationship between the two. Large contributors are no more responding to perceived external need than are small contributors. (Tables III-9 and III-10)

TABLE III-1

CEO'S PERSONAL ORIENTATION TO THE RUNNING OF THE COMPANY

- By Size of Company -

	Total	Size of Company Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Only concerned with economic well-being of company	5	3	1	10
Mostly concerned with economic well-being of company but also slightly concerned about the interests of the public	29	14	40	31
Try hard to strike a balance between economic well-being and interests of the public	60	76	53	57
Quite concerned about interests of the public, willing to sacrifice profits and revenues to serve those interests	4	4	5	1
Don't know/no answer	2	3	1	1

Question: Which one of these statements best describes your own orientation toward the running of this company.

TABLE III-2

CEO'S LEVEL OF COMMITMENT TOWARD CORPORATE CASH GIVING

- By Size of Company -

			Size of Company					
	Total		Fortune 1300		$50-100 Million Annual Sales		$25-49 Million Annual Sales	
	%		%		%		%	
Total	100		100		100		100	
It is absolutely essential that corporations make cash contributions to nonprofit organizations	21	67	33	76	19	72	12	55
It is very important that corporations make cash contributions to nonprofit organizations	46		43		53		43	
It is somewhat important that corporations make cash contributions to nonprofit organizations	26		16		26		34	
It is only slightly important that corporations make cash contributions to nonprofit organizations	3		3		1		5	
It is not at all important that corporations make cash contributions to nonprofit organizations	3		1		1		6	
Don't know/now answer	1		4		-		-	

Question: On balance, which statement best describes your own personal feelings toward corporate cash giving to nonprofit organizations?

TABLE III-3

AVERAGE PERCENT OF PRETAX INCOME OF CASH CONTRIBUTIONS

- By CEO's Level of Commitment to Corporate
Giving and By Size of Company -

	CEO's Level of Commitment to Corporate Giving					
	High Commitment			Low Commitment		
	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%	%	%
Average	1.1	1.5	2.0	0.4	0.7	1.3

Question: During the most recent fiscal year, what was the total level of cash contributions that this company made to nonprofit organizations? Remember, your best estimate of the total amount, including matching gifts, the United Way, and so forth, no matter how you choose to report it to the IRS. (PROBE FOR BOTH DOLLAR AMOUNT AND PERCENT OF PRETAX INCOME)

TABLE III-4

COMPANY HAS STAFF AND ADMINISTRATIVE CAPABILITY TO MANAGE A CASH GIVING PROGRAM

- By CEO's Level of Commitment to Corporate Giving -

		CEO's Level of Commitment to Corporate Giving		
	Total	Extremely Committed	Very Committed	Modestly Committed
	%	%	%	%
Total	100	100	100	100
Describes company extremely well	24	47	19	16
Describes company very well	27	20	34	24
Describes company only somewhat	24	20	24	27
Does not describe at all	23	11	22	33
Don't know/no answer	2	2	1	-

Question: Using this scale at the bottom of the card, indicate how well each statement describes this company.

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TABLE III-5

SPECIFIC ATTITUDES OF CEO TOWARD CORPORATE GIVING

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Strongly Agree/Agree 1/				
Business has a responsibility to help offset federal budget cutbacks	66	71	68	58
Benefits for the contributing company outweigh the drawbacks	65	78	71	48
Nonprofit organizations make effective use of dollars given to them	63	74	70	45
Nonprofit sector would operate more efficiently/effectively with private funds	61	59	68	56
Business has an ethical responsibility to make contributions	59	57	60	61
Benefits for the contributing company are long-term	55	54	58	53
Corporate giving is in company's self-interest	47	67	40	36
It is better for individual to make contribution	24	23	21	27
Corporate giving is hard to justify to stockholders 2/	16	10	18	19
Federated campaigns would increase corporate giving	13	14	14	10
Corporate giving administration is difficult	9	10	8	8
Corporate giving is hard to justify to employees	8	4	10	10

1/ Ratings of "5" or "4" on a 5-point scale where 5 = strongly agree and 1 = strongly disagree.

2/ Among corporations with stockholders.

Question: Please tell me how strongly you agree or disagree with each of these statements. Just use the scale at the bottom of the card.

TABLE III-6

IMPORTANCE OF GOALS OF CORPORATE GIVING

- By Size of Company -

	Total	Size of Company		
		Fortune 1300	\$50-100 Million Annual Sales	\$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Extremely/Very Important [1]				
Help needy in communities in which company has locations	73	$\boxed{81}$	67	70
Do what is ethically correct	68	70	70	65
Improve the communities in which employees live; thus, provide benefits to employees	65	$\boxed{77}$	60	58
Protect/improve the environment in which to work and do business	63	$\boxed{77}$	55	59
Improve the public image of the company	33	$\boxed{41}$	32	28
Increase revenues, profitability	25	25	26	25
Enhance ability to recruit quality employees	25	$\boxed{41}$	18	18
Respond to external pressures that can't be ignored	24	22	23	28
Help to offset federal budget cutbacks	22	28	23	15
Respond to internal pressures from prominent people within the company	15	14	11	21
Alleviate the tax burden on the company	12	12	14	11
Help sell products/services	11	7	10	17
Respond to internal pressures from employees	7	9	3	8

[1] Ratings of "5" or "4" on a 5-point scale where 5 = an extremely important goal and 1 = not a goal at all.

Question: Here are some possible goals of corporate cash giving to nonprofit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale.

TABLE III-7

COMPARISON OF HIGH IMPORTANCE OF GOALS OF CORPORATE GIVING AND PERCEIVED HIGH ACHIEVEMENT

	Total		
	High Importance 1/	High Achievement 2/	Net Difference
	%	%	
Total	100	100	
Help needy in communities in which company has locations	73	38	-35
Do what is ethically correct	68	57	-11
Improve the communities in which employees live; thus, provide benefits to employees	65	34	-31
Protect/improve the environment in which to work and do business	63	31	-32
Improve the public image of the company	33	32	-1
Increase revenues, profitability	25	17	-8
Enhance ability to recruit quality employees	25	16	-9
Respond to external pressures that can't be ignored	24	28	+4
Help to offset federal budget cutbacks	22	12	-10
Respond to internal pressures from prominent people within the company	15	36	+21
Alleviate the tax burden on the company	12	10	-2
Help sell products/services	11	12	+1
Respond to internal pressures from employees	7	21	+14

1/ Ratings of "5" or "4" on a 5-point scale where 5 = an extremely important goal and 1 = not a goal at all.

2/ Ratings of "5" or "4" on a 5-point scale where 5 = achieves extremely well and 1 = does not achieve at all.

Questions: Here are some possible goasl fo corporate cash giving to nonprofit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale.

Now, go through the list again, and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read me the number from the scale.

COMPARISON OF HIGH IMPORTANCE OF GOALS OF CORPORATE GIVING AND PERCEIVED HIGH ACHIEVEMENT

- By Company Size -

Base: Total givers

	Fortune 1300			$50-100 Million Annual Sales			$25-49 Million Annual Sales		
	High Importance[1]	High Achievement[2]	Net Difference	High Importance	High Achievement	Net Difference	High Importance	High Achievement	Net Difference
	%	%		%	%		%	%	
Total	100	100		100	100		100	100	
Help needy in communities in which company has locations	81	45	-36	67	30	-37	70	38	-32
Do what is ethically correct	70	57	-13	70	59	-11	65	56	-9
Improve the communities in which employees live; thus, provide benefits to employees	77	45	-32	60	27	-33	58	31	-27
Protect/improve the environment in which to work and do business	77	38	-39	55	30	-25	59	25	-34

[1] Ratings of "5" or "4" on a 5-point scale where 5 = an extremely important goal and 1 = not a goal at all.

[2] Ratings of "5" or "4" on a 5-point scale where 5 = achieves extremely well and 1 = does not achieve at all.

Questions: Here are some possible goals of corporate cash giving to nonprofit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale.

Now, go through the list again, and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read me the number from the scale.

Continued...

TABLE III-8

COMPARISON OF HIGH IMPORTANCE OF GOALS OF CORPORATE GIVING AND PERCEIVED HIGH ACHIEVEMENT
(Continued)

- By Company Size -

Base: Total givers

	Fortune 1300			$50-100 Million Annual Sales			$25-49 Million Annual Sales		
	High Importance[1]	High Achievement[2]	Net Difference	High Importance	High Achievement	Net Difference	High Importance	High Achievement	Net Difference
	%	%		%	%		%	%	
Total	100	100		100	100		100	100	
Improve the public image of the company	41	32	-9	32	30	-2	28	34	+6
Increase revenues, profitability	25	19	-6	26	15	-11	25	17	-8
Enhance ability to recruit quality employees	41	22	-19	18	10	-8	18	18	-
Respond to external pressures that can't be ignored	22	26	+4	23	29	+6	28	30	+2
Help to offset federal budget cutbacks	28	16	-12	23	8	-15	15	11	-4

1/ Ratings of "5" or "4" on a 5-point scale where 5 = an extremely important goal and 1 = not a goal at all.

2/ Ratings of "5" or "4" on a 5-point scale where 5 = achieves extremely well and 1 = does not achieve at all.

Questions: Here are some possible goals of corporate cash giving to nonprofit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale.

Now, go through the list again, and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read me the number from the scale.

Continued...

TABLE III-8

COMPARISON OF HIGH IMPORTANCE OF GOALS OF CORPORATE GIVING AND PERCEIVED HIGH ACHIEVEMENT
(Continued)

- By Company Size -

Base: Total givers

	Fortune 1300			$50-100 Million Annual Sales			$25-49 Million Annual Sales		
	High Impor-tance	High Achieve-ment	Net Differ-ence	High Impor-tance	High Achieve-ment	Net Differ-ence	High Impor-tance	High Achieve-ment	Net Differ-ence
	%	%		%	%		%	%	
Total	100	100		100	100		100	100	
Respond to internal pressures from prominent people within the company	14	29	+15	11	34	+23	21	44	+23
Alleviate the tax burden on the company	12	9	-3	14	11	-3	11	10	-1
Help sell products/services	7	10	+3	10	10	-	17	15	-2
Respond to internal pressures from employees	9	22	+13	3	19	+16	8	23	+15

1/ Ratings of "5" or "4" on a 5-point scale where 5 = an extremely important goal and 1 = not a goal at all.

2/ Ratings of "5" or "4" on a 5-point scale where 5 = achieves extremely well and 1 = does not achieve at all.

Questions: Here are some possible goals of corporate cash giving to nonprofit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale.

Now, go through the list again, and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read me the number from the scale.

TABLE III-9

NEEDS OF COMMUNITY

- By Level of Giving -

		Level of Giving as Percent of Pretax Income			
	Total	Less Than 1%	1% to 1.4%	1.5% to 2.4%	2.5% or More
	%	%	%	%	%
Total	100	100	100	100	100
Great/Substantial Need 1/					
Economic development	55	56	52	56	55
Better health services/facilities	22	19	24	30	21
Better educational services/facilities	32	36	30	26	41
Better public recreational services/facilities	23	22	26	18	21
Better social services other than those just mentioned	31	36	30	33	24
Better cultural facilities	19	19	14	19	24

[1/] Ratings of "4" or "3" on a 4-point scale, where 4 = great need and 1 = little or no need.

Question: To what degree would you say that this community is in need of economic development? Better health services/facilities? Better educational services/facilities? Better public recreational services/facilities? Better other social services? Better cultural facilities?

TABLE III-10

INDEX OF COMMUNITY NEED

		Level of Giving as Percent of Pretax Income			
	Total	Less Than 1%	1% to 1.4%	1.5% to 2.4%	2.5% or More
Mean level of community needs[1/]	2.06	2.10	2.02	2.04	2.14

[1/] Mean computed from rating on a four-point scale of 6 specific types community need. The ratings scale is as follows: 4 = great need, 3 = substantial need, 2 = some need, 1 = little or no need.

Question: To what degree would you say that this community is in need of economic development? Better health services/facilities? Better educational services/facilities? Better public recreational services/facilities? Better other social services? Better cultural facilities?

Chapter IV

A PROFILE OF CEO'S COMMITTED TO CORPORATE GIVING

The committed CEO is something of a "type"--an individual who expresses his public-spiritedness in a number of ways. CEO's that express a strong commitment to corporate giving also claim to be rather active in their communities (Table IV-1) and particularly generous in their personal contributions to charity. (Table IV-2)

CEO's religion is also modestly associated with commitment, with Protestants and Jews somewhat more committed than Catholics. (Table IV-3) Church affiliations aside, those who characterize themselves as very religious are somewhat more likely to express commitment to giving. (Table IV-4)

It is also worth highlighting that CEO's age bears a slight relationship to commitment to giving--with older CEO's the more committed. This is a somewhat surprising finding, as some have hypothesized that shifts in societal values over the last two decades would have influenced younger CEO's to be more socially conscious. (Table IV-5)

TABLE IV-1

CEO'S INVOLVEMENT IN COMMUNITY

- By CEO's Level of Commitment to Corporate Giving -

		CEO's Level of Commitment to Corporate Giving		
	Total	Extremely Committed	Very Committed	Modestly Committed
	%	%	%	%
Total	100	100	100	100
Very active in the community	36	$\boxed{53}$	39	20
Somewhat active in the community	37	26	41	40
Slightly active in the community	16	4	14	26
Not at all active in the community	10	13	6	14
Don't know/no answer	1	4	-	-

Question: Would you say that you are very active in the community, somewhat active in the community, slightly active in the community, or not at all active in the community?

TABLE IV-2

CEO'S PERSONAL LEVEL OF GIVING

- By CEO's Level of Commitment to Corporate Giving -

	Total	CEO's Level of Commitment to Corporate Giving		
		Extremely Committed	Very Committed	Modestly Committed
	%	%	%	%
Total	100	100	100	100
Give a great deal	49	57	53	37
Give some	47	37	46	59
Give little or nothing at all	2	2	-	4
Don't know/no answer	2	4	1	-

Question: What about your own personal level of giving to nonprofit organizations? Would you say that personally, you give a great deal, give some, or give little or nothing at all?

TABLE IV-3

LEVEL OF COMMITMENT TO CORPORATE GIVING

- By Religion of CEO -

	Religion of CEO		
	Protestant	Catholic	Jewish
	%	%	%
Total	100	100	100
Extremely committed to corporate giving	21	19	19
Very committed to corporate giving	53	33	48
Modestly committed to corporate giving	26	48	33

Question: On balance, which statement best describes your own personal feelings about corporate cash giving to nonprofit organizations?

TABLE IV-4

CEO'S SELF-CHARACTERIZATION OF RELIGIOUS CONVICTION

- By CEO's Level of Commitment to Corporate Giving -

		CEO's Level of Commitment to Corporate Giving		
	Total	Extremely Committed	Very Committed	Modestly Committed
	%	%	%	%
Total	100	100	100	100
Very religious	15	$\boxed{22}$	16	9
Somewhat religious	69	63	67	76
Not at all religious	14	11	15	14
No answer	2	4	2	1

Question: Would you say that you are a very religious person, somewhat religious or not at all religious?

TABLE IV-5

AGE OF CEO

- By CEO's Level of Commitment to Corporate Giving -

		CEO's Level of Commitment to Corporate Giving		
	Total	Extremely Committed	Very Committed	Modestly Committed
	%	%	%	%
Total	100	100	100	100
30 - 40 years	4	2	3	7
		>22	>28	>31
40 - 50 years	23	20	25	24
50 - 60 years	44	58	41	45
		>78	>70	>69
Over 60 years	25	20	29	24
No answer	4	11	2	-

Chapter V

LOOKING TOWARD THE FUTURE

The future of corporate giving looks promising. Most CEO's project increases in their giving and suggest that the shape of the decision-making process might change somewhat in the future.

Projections of Future Giving Levels

If events continue on their present course, about 6 in 10 of the companies studied plan to increase their philanthropic contributions over the next few years. About a third anticipate a constant level of giving (in real dollars adjusted for inflation) and virtually none expect to decrease their giving. (Table V-1) Among those who project increases, the average real dollar increment is estimated to be 28% for Fortune companies, 27% for companies of intermediate size ($50 to $100 million annual sales) and 25% for smaller size companies in the sample ($25 to $49 million annual sales). (Table V-2)

One cautionary note: Three-quarters of CEO's claim that a decline in profits beyond that of the current recession would cause a significant decrease in their philanthropic efforts.

The "Gatekeepers" of the Future (Table V-3)

CEO's anticipate that they will continue to play the leading role in the corporate giving decisions of the future, but that Boards of Directors have great potential influence. Forty-five percent of CEO's (and 51% of Fortune CEO's) claim that increased pressure from Board members would result in higher giving levels. In addition, they state that top executives have not achieved their full potential as influentials in these decisions.

Nevertheless, CEO's indicate a resistance to pressures that might be exerted in the future by outsiders--customers, suppliers/vendors, industry groups that might set guidelines for giving, as well as elected officials.

TABLE V-1

PROJECTED FUTURE LEVEL OF CASH GIVING

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Future Level of Giving Will:				
Increase	64	75	62	54
Remain the same	32	22	34	39
Decrease	4	2	4	6
Don't know/no answer	-	1	-	1

Question: Assuming that things continue pretty much on their present course, use this scale to tell me your best prediction for the future level of cash giving for this company. When I say "future" I mean the next one to three years. We're interested in real dollar increase, so please adjust for inflation.

TABLE V-2

PERCENT OF INCREASE IN CASH GIVING OVER CURRENT LEVEL

- By Size of Company -

(Base: Will increase cash contribution)

	Total	Size of Company		
		Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
1 - 5%	12	10	16	11
6 - 15%	29	31	26	29
16 - 24%	11	12	7	16
25% or more	26	25	27	26
Don't know/no answer	22	22	24	18
Average (among those responding)	27%	28%	27%	25%

Question: When you say (significantly) (somewhat) increase, what percentage (over) the current amount do you have in mind?

TABLE V-3

POTENTIAL IMPACT OF VARIOUS INTERNAL GROUPS ON LEVEL OF CORPORATE GIVING

- By Size of Company -

		Size of Company		
	Total	Fortune 1300	$50-100 Million Annual Sales	$25-49 Million Annual Sales
	%	%	%	%
Total	100	100	100	100
Extremely/Very Likely That Corporate Giving Would Increase 1/				
Board of directors increased desire 2/	45	51	51	35
CEO's increased desire	34	38	29	36
Top management increased desire	25	29	30	17
Shareholders' increased desire 3/	25	17	30	27
Pressure from communities where company has plants/locations	19	23	14	19
Employees' increased desire	14	13	12	16
Increases in cash by our peer companies	5	6	4	4
Increased pressure from our customers	8	2	6	10
Increased pressure from elected officials	5	6	4	4
Guidelines set by industry groups	5	6	3	5
Increased pressure from suppliers/vendors	1	1	1	-

1/ Ratings of "5" or "4" on a 5-point scale where 5 = extremely likely and 1 = not at all likely.

2/ Base = companies that have boards.

3/ Base = companies that have shareholders.

Question: Here is a list of things that some companies have told us might prompt them to increase their level of cash giving to nonprofit organizations. Thinking realistically and candidly, tell me how likely it is that this company would increase its level of cash giving over and above the level you have just forecast for the next one to three years if each thing on the list were to occur? Just read me the number of your rating from the scale at the bottom of the card.

METHODOLOGICAL APPENDICES

APPENDIX A

Sampling Procedures

This appendix indicates the sample design for the study of CEO's attitudes toward corporate giving. It is organized under two headings:

Criteria Underlying Sampling Plan
Sampling Frames/Sample Selection.

Criteria Underlying Sampling Plan

The sample selection plan for this project was designed to meet the following criteria:

...To deliver a national sample of corporations that are representative of corporations throughout the United States with annual sales of $25 million or more.

...To utilize stratification procedures in the selection process that will ensure that the final sample is distributed properly across various industry-type and corporation-size classifications within the total universe being investigated.

...To allocate the total sample size for the survey equally among three corporate size strata to allow for statistically reliable analyses of possible differences in attitudes and behavior patterns by size of corporation.

...To use standardized random sampling procedures within each stratum so that the sample will be truly representative of the group from which it has been selected.

...To focus the sample on CEO's within selected corporations and to provide proper backup substitutions within the same type and size classifications to replace those for which it is not possible to complete an interview with the designated CEO.

Sampling Frames/Sample Selection

The specific sampling frames used for the project and the procedures used to select the sample from those frames are outlined below.

...The three basic strata were defined as:

1. The Fortune Top 1300 Listings comprising the 1000 largest industrial corporations plus the 50 largest corporations in each of the non-industrial types of business--finance, insurance, utilities, retailing, transportation and banking.

2. Other large corporations with annual sales of $50 to $100 million in five industry-type classifications--manufacturing, transportation/utilities, wholesale/retail trade, finance and services.[1]

3. Medium-sized corporations with annual sales of $25 to $49 million with the same five industry-type classifications as specified in (2).[1]

...A total sample size of 255 was allocated equally among the three strata by assigning 85 interviews to be obtained in each.

...Within each stratum the sample was further stratified by allocations in proportion to the total number of listings by industry-type.

---

[1] The sample frame used for strata 2 and 3 is drawn from the publication, 50,000 Leading U.S. Corporations, compiled by the editors of Business Trends. This publication classifies companies by SIC codes and annual volume. The rationale for ceiling value of $100 million annual sales is that this is the approximate break-off point for the Fortune 1300.

...The actual selections within each industry-type grouping was made by means of a systematic random selection procedure in which every "nth" name on this list is designated as a sampled corporation. Since the listings were initially analyzed by size, this technique spreads the sample across all segments of the lists and ensures that the sample is properly representative of all elements of the sampling frame. The distribution of the universe in the sampling frame and its designated sample for the study is indicated in the tables that follow.

UNIVERSE AND SAMPLE DISTRIBUTION

- Stratum I - Fortune 1300 Corporations -

	Universe Size	Percent of Universe	Sample Size	Percent of Sample
		%		%
Top 500 Industrials	500	38	33	39
Next 500 Industrials	500	38	33	39
Top 50's In:				
Finance	50	4	4	5
Insurance	50	4	3	3
Utilities	50	4	3	3
Retailing	50	4	4	5
Transportation	50	4	3	3
Banking	50	4	3	3
Total	1300	100	85	100

STRATUM II - CORPORATIONS WITH ANNUAL SALES OF $50 - 100 MILLION 1/

	Universe Size	Percent of Universe	Sample Size	Percent of Sample
		%		%
Industries: (First 2 Digits of SIC Code)				
Manufacturing (20 - 39)	963	45	38	45
Wholesale/retail (50 - 59)	625	29	25	29
Finance (60 - 67)	274	13	11	13
Utilities/Transportation (40 - 49)	182	8	7	8
Services (70 - 89 excluding 703, 731)	97	5	4	5
Total	2141	100	85	100

1/ From *50,000 Leading Corporations* listing.

STRATUM XII - CORPORATIONS WITH ANNUAL SALES OF $25 - 49 MILLION[1]

	Universe Size	Percent of Universe	Sample Size	Percent of Sample
		%		%
Manufacturing (20 - 39)	1509	45	38	45
Wholesale/retail (50 - 59)	1106	33	27	32
Finance (60 - 67)	339	10	9	11
Utilities/Transportation (40 - 49)	258	8	7	8
Services (70 - 89 excluding 703, 731)	156	4	4	5
Total	3368	100	85	100

---

[1] From *50,000 Leading Corporations* listing.

DISTRIBUTION OF TOTAL SAMPLE BY UNITED STATES CENSUS DIVISION AND BY NUMBER OF SAMPLING POINTS

United States Census Division	Sample Allocation	Sample Points 1/
1. New England	19	8
2. Middle Atlantic	56	8
3. East North Central	58	9
4. West North Central	19	5
5. South Atlantic	24	11
6. East South Central	4	3
7. West South Central	26	7
8. Mountain	10	3
9. Pacific	39	8
Total	255	62

1/ Sampling points are defined as standardized metropolitan areas (SMSA's) and other areas accessible to other central points.

APPENDIX B

Field Protocol

This appendix outlines the procedures employed to ensure successful execution of the field work. As mentioned earlier, all interviews ran approximately 60 minutes and were conducted among CEO's from December, 1981 through February, 1982.

Announcement Letter and Telephone Appointment

As a courtesy to prospective respondents and as a way to encourage participation in the study, announcement letters were sent to the CEO's of all companies in the sample. The letter introduced YSW and indicated our interest in speaking with the CEO about a wide range of corporate social responsibility issues, primarily corporate giving to nonprofit organizations.

Within two weeks of the letter's arrival, a YSW Senior Council interviewer or a member of the YSW professional staff called to set up an appointment with the CEO.

Interviewer Selection and Instruction

Interviews were conducted by a combination of members of the YSW study team assigned to this project and a special group of interviewers selected from the Senior Council--a unique group of interviewers, many of them retired executives themselves, who are specially trained by YSW to conduct interviews among leadership groups. All interviewers were fully briefed on the objectives and the nature of the study and given detailed instructions concerning the proper method of recruiting respondents and administering the questionnaire.

Field Monitoring and Supervision

While the study was in the field, the YSW Field Department supervised all interviewers, generally monitored progress, and ensured that interviews were completed correctly with the proper respondents.

Random Replacement of Respondents

In cases where a CEO indicated that he/she was unable to participate in the project, a random replacement procedure was used to designate an alternate CEO as a substitute. Therefore, if a prospective CEO did not take part, he was replaced by a CEO of a comparable size company in the same industry and, if possible, in the same geographic area of the country.

Interview Review Procedures

All returned questionnaires were reviewed by YSW professional staff for completeness of data and thoroughness of responses to open-ended questions.

Callback Interviews

CEO's were generally eager to participate in the survey and the vast majority of those contacted agreed to an interview. However, a fraction of the original sample did decline to be interviewed, raising the possibility that their lack of participation might be related to absence of giving on the part of their company. To test out this possibility and to guard against its potential biasing effects, a random subsample of 30 companies that had declined participation in the study was reached by telephone. A "short form" of the questionnaire, which audited corporate giving practices, was administered to the CEO or top financial officer of the corporation. The results indicated approximately the same level of giving among participating and nonparticipating companies in the original sample, thus indicating that self-selection of only "pro-giving" CEO's into the sample was not a problem.

QUESTIONNAIRE MATERIALS

Yankelovich, Skelly and White, Inc.

Study #4613
December, 1981
1-
2-
3-
4-

CORPORATE GIVING

IDENTIFICATION (Fill in at Conclusion of Interview)

Respondent's Name: ____________________ CF#: ☐☐☐☐ 5- 6- 7- 8-

Title: ____________________ 9-

Company: ____________________

Address: ____________________

City: __________ State: __________ Zip Code: __________

Telephone Number: ( ) ____________________

Interviewer's Name: ____________________

Date: ____________________

Interview Began: ________ AM PM Interview Ended: ________ AM PM Total Elapsed Time: ☐☐ Minutes 10- 11-

---

Suggested Introduction

Hello, my name is ____________________ and I work for Yankelovich, Skelly and White, Inc., a national research firm. A week or so ago, you were sent a letter that indicated that we are conducting a survey of CEO's of companies throughout the country. And your company is among those that were randomly selected to be part of the survey.

As our letter indicated, the interview will last about 60 minutes and will touch on various aspects of corporate social responsibility, particularly corporate giving. All of your responses to our questions will be totally confidential. At no time will anything you have said be linked to you or your company. Next spring, when the survey results have been analyzed, we will share highlights of the results with you and with all other companies participating in the study.

STAPLE RESPONDENT'S

BUSINESS CARD HERE

SECTION I - BACKGROUND AND BASIC ORIENTATION

Let's begin with a few questions about you and your career.

1a. For how long have you held your current position as (title) ?

Years: ________ 12-
13-

b. And what position did you hold immediately preceding the current one?

Former Position/Title: ____________________

c. Was it with this or another company?

This company (SKIP TO Q.2) 14-1
Another company .... -2

d. What company?

Former Company: ____________________

2a. (HAND CARD A) Which one of these statements best describes your own orientation toward the running of this company? (RECORD ONE ANSWER BELOW)

a. I am only concerned with the economic well-being of this company.........15-1

b. I am mostly concerned about the economic well-being of this company; but I am also slightly concerned about the interests of the public..... -2

c. I try hard to strike a balance between the economic well-being of this company and the interests of the public.......................... -3

d. I am quite concerned about the interests of the public, to the point that I am willing to sacrifice profits and revenues to serve those interests.. -4

b. Why do you say that? Why do you think it best to pursue that course? (PROBE)

16-

17-

18-

19-

SECTION II - FOCUS ON CORPORATE GIVING

Now let's focus on corporate giving to non-profit organizations.

3a. What do you see as the principal benefits, if any, of making cash contributions to non-profit organizations or to corporate foundations--benefits for this company and for others? When I say "cash," I mean actual cash or cash equivalents, such as securities.

20-

21-

22-

23-

b. And what do you see as the principal drawbacks of corporate cash (or cash equivalents) giving to non-profit organizations, or to corporate foundations?

24-

25-

26-

27-

EXPLAIN TO RESPONDENT: Throughout the interview, we will be using the phrase "cash giving to non-profit organizations" or "cash contributions to non-profit organizations" this is merely a shorthand for the phrase "the contributions of cash or cash equivalents by a company to non-profit organizations or corporate foundations.

4a. (HAND CARD B) On balance, which statement best describes your own personal feelings about corporate cash giving to non-profit organizations? (RECORD ONE ANSWER BELOW)

a. It is absolutely essential that corporations make cash contributions to non-profit organizations............28-5
b. It is very important that corporations make cash contributions to non-profit organizations................. -4
c. It is somewhat important that corporations make cash contributions to non-profit organizations................. -3
d. It is only slightly important that corporations make cash contributions to non-profit organizations............ -2
e. It is not at all important that corporations make cash contributions to non-profit organizations................. -1

b. (HAND CARD C) Please tell me how strongly you agree or disagree with each of these statements. Just use the scale at the bottom of the card. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree
a. Most non-profit organizations make effective use of the dollars given to them.......................	29-5	-4	-3	-2	-1
b. Corporate giving is hard to justify to stockholders.............	30-5	-4	-3	-2	-1
c. The benefits for the contributing company of giving cash to non-profit organizations far outweigh the drawbacks..............	31-5	-4	-3	-2	-1
d. Business should think of corporate giving to non-profit organizations as a way to serve the company's self-interest.........	32-5	-4	-3	-2	-1
e. Business has an ethical responsibility to make cash contributions to non-profit organizations.......................	33-5	-4	-3	-2	-1
f. Corporate giving is hard to justify to employees.............	34-5	-4	-3	-2	-1
g. If there were more federated giving campaigns (e.g., United Way, CHAD, United Giving Program, etc.), it would increase the giving from this company...................	35-5	-4	-3	-2	-1
h. The non-profit sector would operate more efficiently and effectively if it received more of its funding through private/corporate giving and less from the government........	36-5	-4	-3	-2	-1
i. Business corporations should take some responsiblity to offset the federal government's budget cutbacks......................	37-5	-4	-3	-2	-1
j. It's difficult for this company to handle the administrative side of cash giving to non-profit organizations.......................	38-5	-4	-3	-2	-1
k. Any benefits that this company might derive from cash giving to non-profit organizations come much more in the long-term than in the short-term...................	39-5	-4	-3	-2	-1
l. I think it's far more desirable that individuals make contributions "out of their own pockets" than it is for companies to do so............	40-5	-4	-3	-2	-1

4c. (HAND CARD D) Using the scale at the bottom of the card, indicate how well each statement describes this company. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

	Describes Extremely Well	Describes Very Well	Describes Somewhat	Does Not Describe At All
a. Is generally quite profitable	41-4	-3	-2	-1
b. Receives pressure from prominent people within the company (e.g., top executives, Board of Directors) other than myself to make cash contributions to non-profit organizations	42-4	-3	-2	-1
c. Receives pressure from other employees in the company to make cash contributions to non-profit organizations	43-4	-3	-2	-1
d. Receives solicitations from the United Way and other federated campaigns	44-4	-3	-2	-1
e. Receives solicitations for funds from other organizations in the community	45-4	-3	-2	-1
f. Has staff and the administrative capability to manage a cash giving program to organizations	46-4	-3	-2	-1

d. Regarding cash giving to non-profit organizations, would you say that most other companies in your industry of approximately the same size as your company: (READ OFF; CIRCLE ONE)

Give about the same as this company	47-1
Give less than this company	-2
Give more than this company	-3
Don't know (VOLUNTEERED)	-4

e. How about most other companies in this community that are about the same size as your company? Do they: (READ OFF; CIRCLE ONE)

Give about the same	48-1
Give less	-2
Give more	-3
No comparable companies (VOLUNTEERED)	-4
Don't know (VOLUNTEERED)	-5

5a. (HAND CARD E) How familiar would you say you are with the tax laws as they apply to the contribution of land, equipment, or cash by a corporation to non-profit organizations? Just read me the number of your rating from the card.

Extremely familiar	49-5
Very familiar	-4
Somewhat familiar	-3
Not too familiar	-2
Not at all familiar	-1

b. (STILL USING CARD E) And, more specifically, how familiar would you say you are with the tax laws as they apply to cash or cash equivalent (e.g., securities) contributions to non-profit organizations (or corporate foundations)? Again, just read me the number.

Extremely familiar	50-5
Very familiar	-4
Somewhat familiar	-3
Not too familiar	-2
Not at all familiar (SKIP TO Q.5e)	-1

c. IF RATING OF "5," "4," "3," OR "2" IN Q.5b, ASK: (HAND CARD F) And, on balance, how much of an incentive is created by these tax laws for this company to engage in cash giving to non-profit organizations?

Great incentive	51-5
Substantial incentive	-4
Some incentive	-3
Very slight incentive	-2
No incentive at all	-1
Don't know (VOLUNTEERED) (SKIP TO Q.5e)	-0

5d. Why do you say that? (PROBE)

52-

53-

54-

55-

e. (HAND CARD G) Some companies have told us that, when they make cash gifts (or cash equivalents such as securities) to non-profit organizations, they do not necessarily report them to the IRS as charitable giving, but instead report them as another type of legitimate expenditure, say, public relations. What is the policy in this company? Just read me the number from the card. (RECORD ONE ANSWER BELOW)

All gets reported as charitable giving........56-1
Most gets reported as charitable giving....... -2
Some gets reported as charitable giving....... -3
None gets reported as charitable giving....... -4
No cash gifts (VOLUNTEERED)................... -5
Don't know (VOLUNTEERED)...................... -6

6a. During the most recent fiscal year, what was the total level of cash contributions that this company made to non-profit organizations? Remember, your best estimate of the total amount, including matching gifts, the United Way, and so forth, no matter how you choose to report it to the IRS. (PROBE FOR BOTH DOLLAR AMOUNT AND PERCENT OF PRETAX INCOME)

$____________________ AND
(SKIP TO Q.6c) 57- 58- 59- 60- 61- 62-
%____________________ OF PRETAX INCOME 63-
64- 65-
Nothing (ASK Q.6b).......................66-1

b. Has it typically been this company's history not to make cash contributions to non-profit organizations or was this last year an exception?

History not to give (SKIP TO Q.7).....67-1
An exception (SKIP TO Q.6d)........... -2

c. Has it typically been this company's history to make cash contributions to non-profit organizations or was this last year an exception?

History to give................68-1
An exception (SKIP TO Q.6e).... -2

d. Over the years when this company has made cash contributions to non-profit organizations have they typically been made solely to the United Way, solely to other non-profit organizations, or to both the United Way and other organizations?

United Way only..............69-1
Other organizations only..... -2
Both......................... -3

NOTE: THROUGHOUT Q.6, IF RESPONDENT IS UNCERTAIN, PROBE FOR BEST ESTIMATE. INDICATE THAT RESPONDENT CAN, IF S/HE WISHES, CALL A MEMBER OF HIS/HER STAFF TO GET THIS INFORMATION. IF THIS IS INCONVENIENT, OFFER TO CALL—EITHER THE RESPONDENT OR SOMEONE S/HE MIGHT DESIGNATE—AT SOME LATER TIME TO GET THE INFORMATION.

RECORD

Person to Call: ______________________________

Title: ______________________________

Telephone No: ( ) ______________________________

Call On: ____________________ (Date) At: ____________________ (Time)

6e. And, by your best estimate, what percentage of the total level of cash contributions that this company made during the most recent fiscal year went to United Way? What percentage went to other organizations?

(IF 100% TO UNITED WAY, SKIP TO Q.7)

70-
71- ________ % to United Way
72-
73- ________ % to others
100% Total

Don't know (VOLUNTEERED)................74-1

f. IF 1% OR MORE GOES TO OTHERS IN Q.6e, ASK: (HAND CARD B) Focusing now on cash giving to non-profit organizations other than the United Way, to which of the following do you make the highest amount of your cash contributions? Second highest amount? And to what others do you contribute cash?

	Highest (MARK ONE)	Second Highest (MARK ONE)	CARD 2 Others
Arts and culture..........................	75-1	77-1	5-1
Conservation and environment..............	-2	-2	6-1
Economic development......................	-3	-3	7-1
Education.................................	-4	-4	8-1
Health....................................	-5	-5	9-1
International.............................	-6	-6	10-1
Recreation................................	-7	-7	11-1
Social welfare............................	-8	-8	12-1
Other ______________________	-9	-9	13-1
(SPECIFY)	76-	78-	14-
		80-1	15-
			16-

g. IF 1% OR MORE GOES TO OTHERS IN Q.6e, ASK: Let's continue to focus on cash gifts to non-profit organizations other than those that go to the United Way. What approximate percentage goes to national organizations, what approximate percentage goes to local/regional organizations/institutions?

17-
18- ________ % to national organizations
19-
20- ________ % to local/regional organizations
100% Total

h. IF 1% OR MORE GOES TO LOCAL/REGIONAL ORGANIZATIONS IN Q.6g, ASK: And of these cash gifts that go to local/regional organizations, what approximate percentage would you say goes to organizations that are in the same community as the headquarters of this company; what approximate percentage goes to organizations that are not located in your headquarters community?

21-
22- ________ % - Headquarters community
23-
24- ________ % - Other than headquarters community
100% Total

Check here if company has only one location....25 ☐ -1

f. Does this company have a matching gifts program?

Yes...................26-1
No.................... -2

7a. What about non-cash contributions to these non-profit organizations? In the most recent fiscal year, have you committed any of the following? (READ OFF)

	Yes	No
Products...	27-1	-2
Services such as printing or space, or professional services that might be supplied by your company.......	28-1	-2
Land/real estate.....................................	29-1	-2
Equipment..	30-1	-2
Other (SPECIFY): ______________________________ 32- 33- 34- 35-	31-1	-2

> IF "NO" FOR ALL ITEMS IN Q.7a, READ BOX AT THE BOTTOM OF THE PAGE AND SKIP TO APPROPRIATE SECTION. IF "YES" FOR ONE OR MORE ITEMS IN Q.7A, ASK Q's.7b - 7e.

7b. FOR EACH "YES" GIVEN IN Q.7a, ASK: And what would you estimate is the dollar value of these non-cash gifts given during the last fiscal year?

Products..................$ ______________________
36- 37- 38- 39- 40-

Services..................$ ______________________
41- 42- 43- 44- 45-

Land/real estate...........$ ______________________
46- 47- 48- 49- 50-

Equipment..................$ ______________________
51- 52- 53- 54- 55-

Other (SPECIFY)............$ ______________________
56- 57- 58- 59- 60-

7c. What are the prinicpal reasons that this company makes non-cash contributions, as opposed to cash contributions to non-profit organizations?

61-

62-

63-

64-

d. Adjusting for inflation, do you think that this company's level of non-cash giving will increase, decrease or remain the same in the coming years?

Increase..................................	65-1
Decrease..................................	-2
Remain the same (SKIP TO BOX BELOW)......	-3

e. Why?

66-

67-

68-

69-

80-2

> GO TO: SECTION III, PAGE 9: IF COMPANY GIVES CASH TO ORGANIZATIONS OTHER THAN UNITED WAY (1% OR MORE TO OTHERS IN Q.6e, PAGE 7)
>
> SECTION IV, PAGE 15: IF COMPANY GIVES CASH ONLY TO UNITED WAY (100% TO UNITED WAY IN Q.6e, PAGE 7)
>
> SECTION V, PAGE 19: IF COMPANY DOES NOT GIVE CASH TO NON-PROFIT ORGANIZATIONS ("NOTHING" IN Q.6a, PAGE 6)
>
> THEN, BE SURE TO ASK EVERYONE SECTION VI.

SECTION III - ASK OF ALL RESPONDENTS WHO MAKE CASH GIFTS TO ORGANIZATIONS OTHER THAN THE UNITED WAY

8. (HAND CARD I) Here are some possible goals of corporate cash giving to non-profit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the scale. (RECORD ONE ANSWER FOR EACH ITEM UNDER "IMPORTANCE" COLUMN BELOW)

9. (HAND CARD J) Now, go through the list again and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read me the number from the scale. (RECORD ONE ANSWER FOR EACH ITEM UNDER "ACHIEVES" COLUMN BELOW)

	Q.8	Q.9
	Importance	Achieves
a. Do what is ethically correct	6-5 -4 -3 -2 -1	20-5 -4 -3 -2 -1
b. Respond to external pressures that can't be ignored	7-5 -4 -3 -2 -1	21-5 -4 -3 -2 -1
c. Respond to internal pressures from top executives, Board of Directors, major shareholders and other prominent people in this company	8-5 -4 -3 -2 -1	22-5 -4 -3 -2 -1
d. Respond to internal pressures from other employees in this company	9-5 -4 -3 -2 -1	23-5 -4 -3 -2 -1
e. Improve the public image of this company	10-5 -4 -3 -2 -1	24-5 -4 -3 -2 -1
f. Increase the revenues, or profitability, of this company, directly or indirectly	11-5 -4 -3 -2 -1	25-5 -4 -3 -2 -1
g. Help to offset the cutback in the federal government's budget	12-5 -4 -3 -2 -1	26-5 -4 -3 -2 -1
h. Help those in need in the community in which this company has locations	13-5 -4 -3 -2 -1	27-5 -4 -3 -2 -1
i. Make it easier to sell our products/services to our customers	14-5 -4 -3 -2 -1	28-5 -4 -3 -2 -1
j. Enhance our ability to recruit quality employees	15-5 -4 -3 -2 -1	29-5 -4 -3 -2 -1
k. Improve the community(ies) in which our employees live and thus provide benefits to our employees	16-5 -4 -3 -2 -1	30-5 -4 -3 -2 -1
l. Alleviate the tax burden on this company	17-5 -4 -3 -2 -1	31-5 -4 -3 -2 -1
m. Satisfy my own desire to contribute to organizations that I regard as worthy	18-5 -4 -3 -2 -1	32-5 -4 -3 -2 -1
n. Protect and improve the environment in which to work and do business	19-5 -4 -3 -2 -1	33-5 -4 -3 -2 -1

10a. A moment ago you indicated that, in the last fiscal year, this company contributed $ (indicate amount given in Q.6a page 6) to non-profit organizations. How was this level of giving arrived at? Why this amount? (PROBE)

34-

35-

36-

37-

b. When you decide on a level of giving, do you set a certain amount or do you target a certain percent of pretax income, regardless of dollar amount?

Dollar amount	38-1
Percent of pretax income	-2

10c. What factors, if any, would cause this company to significantly increase its total level of cash giving to non-profit organizations? Anything else? (PROBE EXTENSIVELY--THOROUGH RESPONSES TO THIS QUESTION ARE EXTREMELY IMPORTANT.)

39-

40-

41-

42-

43-

d. What factors, if any, would cause this company to significantly decrease its total level of cash giving to non-profit organizations? Anything else? (PROBE EXTENSIVELY—THOROUGH RESPONSES TO THIS QUESTION ARE EXTREMELY IMPORTANT.)

44-

45-

46-

47-

48-

49-56=Z

e. (HAND CARD K) Assuming that things continue pretty much on their present course, use this scale to tell me your best prediction for the future level of cash giving for this company. When I say "future" I mean the next one to three years. We're interested in real dollar increase, so please adjust for inflation. (RECORD ONE ANSWER BELOW)

Will increase significantly..........................	57-1
Will increase somewhat..............................	-2
Will remain pretty much the same (SKIP TO Q.10g).....	-3
Will decrease somewhat..............................	-4
Will decrease significantly..........................	-5
Don't know (VOLUNTEERED) (SKIP TO Q.10g)............	-6

f. When you say (significantly) (somewhat) what percentage (over) (under) the current amount do you have in mind?

58-
59-_______________%

60-79=Z
80-3

CARD 4
5-1

10g. (HAND CARD L) Here is a list of things that some companies have told us might prompt them to increase their level of cash giving to non-profit organizations. Thinking realistically and candidly, tell me how likely it is that this company would increase its level of cash giving over and above the level you have just forecast for the next one to three years if each thing on the list were to occur? Just read me the number of your rating from the scale at the bottom of the card. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

	Extremely Likely				Not at All Likely
a. An increased desire on the part of the top management of this company to engage in more cash giving.........	6-5	-4	-3	-2	-1
b. An increase in the company's profits....................	7-5	-4	-3	-2	-1
c. Better tax incentives for cash giving...................	8-5	-4	-3	-2	-1
d. An increase in the cash contributions made by our competitors or peer companies.....................	9-5	-4	-3	-2	-1
e. An increased desire on the part of our employees (other than top management) to engage in more cash giving....	10-5	-4	-3	-2	-1
f. Increased pressure from our customers..................	11-5	-4	-3	-2	-1
g. Increased pressure from our suppliers/vendors...........	12-5	-4	-3	-2	-1
h. Increased pressure from the communities in which this company has plants/locations..........................	13-5	-4	-3	-2	-1
i. Increased pressure from elected officials...............	14-5	-4	-3	-2	-1
j. An increased desire on the part of the Board of Directors to engage in more cash giving...........	15-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE BOARD OF DIRECTORS) .16 ☐	-1				
k. An increased desire on the part of major shareholders to engage in more cash giving..........................	17-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE SHAREHOLDERS) .....18 ☐	-1				
l. An increased sense on my part of the need for such giving..	19-5	-4	-3	-2	-1
m. Guidelines set by industry groups, such as the Business Roundtable..................................	20-5	-4	-3	-2	-1

h. (HAND CARD M) Some companies have told us that one of the reasons they do not do more cash giving to non-profit organizations other than the United Way is the administrative and management hassles associated with processing applications, deciding on which organizations to give to and so forth. To what degree, if any, would you say that these types of management/administrative difficulties directly result in this company giving less cash to non-profit organizations than it otherwise would? (CIRCLE ONE)

A great deal.............21-4
Somewhat.................. -3
Very little.............. -2
Not at all............... -1

i. Suppose that there were some readily available ways to get assistance in streamlining the administrative tasks involved in cash giving to non-profit organizations. Possible modes of assistance that have been mentioned to us are support from local grant-making organizations, community foundations, private consultants, large corporate givers and so forth. Some have told us that this would increase their cash giving, while others say it would not have any impact. What impact might this have on this company's level of cash giving over and above the amount you already foresee for the next one to three years? (READ OFF; CIRCLE ONE)

Probably increase it.................22-1
Perhaps increase it.................. -2
No impact............................ -3

11a. To what groups, if any, do you communicate this company's efforts to make cash contributions to non-profit organizations? (DO NOT READ LIST; CIRCLE AS MANY AS APPLY AND WRITE IN OTHERS)

Shareholders of company..........................23-1
Top executives/Board of Directors of company.....24-1
Other employees..................................25-1
Communities in which company has locations.......26-1
The national press...............................27-1

Other ______________________________________ 28-1
(SPECIFY)

No communications effort (SKIP TO Q.11c)........ 29-1

30- 31- 32- 33-

b. Why do you make an effort to communicate to (this group)(these groups)? (PROBE)

34-

35-

36-

37-

c. Why do you not communicate these efforts to others? (PROBE)

38-

39-

40-

41-

Finally, we're interested in how decisions are made in this company about how much to give and which organizations should receive these funds.

12a. (HAND CARD N) Using the scale on this card, how much influence would you say (you) (the CEO) personally have on the total level of cash contributions given to non-profit organizations? (RECORD ONE ANSWER BELOW UNDER Q.12a)

b. Still using this same scale, how much influence would you say (you) (the CEO) personally have in deciding which organizations receive these contributions? (RECORD ONE ANSWER BELOW UNDER Q.12b)

	Q.12a Level	Q.12b Organization
Virtually total influence..........	42-5	43-5
Large degree of influence..........	-4	-4
Some influence.....................	-3	-3
Little influence...................	-2	-2
No influence.......................	-1	-1

c. ASK ALL WHO ARE "5," "4," "3" OR "2" IN Q.12b: Please describe the nature of this influence that (you) (the CEO) have and how you exercise it. (PROBE)

44-

45-

46-

47-

d. ASK ALL WHO ARE "5," "4" OR "3" OR "2" IN Q.12b: (HAND CARD O) Some of those to whom we have spoken have mentioned that all or most of the organizations to which their company contributes are ones with which they or members of their immediate family are affiliated. Others have mentioned that that is rarely or never the case. How often would you say that you or members of your family are personally connected or affiliated with organizations to which this company contributes cash? By personally affiliated we mean for example, serving on a board or being a member of an organization, assisting in an organization's activities or being otherwise connected or affiliated with an organization. Just read me the number from the card. (RECORD ONE ANSWER)

All/virtually all of the time..............	48-5
Most of the time...........................	-4
Some of the time...........................	-3
Very seldom................................	-2
Never/virtually never......................	-1

ASK Q's 12e, f, g, AND h, ONLY IF CEO DOES NOT HAVE TOTAL INFLUENCE IN Q'S 12a AND 12b.

12e. (HAND CARD P) How much influence does each of these groups have on the current level of this company's cash giving to non-profit organizations? Please read me the number from the scale on the card. (READ LIST. RECORD ONE ANSWER FOR EACH ITEM UNDER "LEVEL" COLUMN BELOW)

f. (STILL USING CARD P) And on which organizations receive these cash gifts? Again, just read me the number. (RECORD ONE ANSWER FOR EACH ITEM UNDER "ORGANIZATION" COLUMN BELOW)

g. ASK FOR EACH GROUP RATED, "5," "4," "3," OR "2" IN Q.12f: (HAND CARD Q) When they exercise this influence regarding which organizations should receive cash funds, how often would you say that the beneficiary organization is one with which members ofthe group, or members of their immediate family are personnally connected/affiliated? Again, just read the number from the card. (RECORD UNDER "INVOLVEMENT" COLUMN BELOW)

h. ASK FOR EACH GROUP RATED "5," "4," "3," OR "2" IN Q.12e OR Q.12f: Please describe the nature of this influence and the way it is exercised. (RECORD UNDER "NATURE OF INFLUENCE" COLUMN BELOW)

Group	Q.12e Level	Q.12f--Organization	Q.12g--Involvement	Q.12h Nature of Influence	
Board of Directors (Individually or collectively)............... (IF NO BOARD OF DIRECTORS, MARK HERE AND SKIP OTHER ITEMS FOR THIS GROUP..............................49 ☐-1	53-5 -4 -2 -3 -1	60-5 -4 -2 -3 -1	67-5 -4 -2 -3 -1	74- 75-	76- 77- 80-4
Top executives, other than the CEO, in this company's headquarters location..	54-5 -4 -2 -3 -1	61-5 -4 -2 -3 -1	68-5 -4 -2 -3 -1	6- 7-	CARD 5 5-1 8- 9-
Top executives in locations other than headquarters.............. (IF NO TOP EXECUTIVES IN OTHER LOCATIONS, MARK HERE AND SKIP OTHER ITEMS FOR THIS GROUP..........................50 ☐-1	55-5 -4 -2 -3 -1	62-5 -4 -2 -3 -1	69-5 -4 -2 -3 -1	10- 11-	12- 13-
Other employees of this company..................................	56-5 -4 -2 -3 -1	63-5 -4 -2 -3 -1	70-5 -4 -2 -3 -1	14- 15-	16- 17-
Shareholders... (IF NO SHAREHOLDERS, MARK HERE AND SKIP OTHER ITEMS FOR THIS GROUP.......................................51 ☐-1	57-5 -4 -2 -3 -1	64-5 -4 -2 -3 -1	71-5 -4 -2 -3 -1	18- 19-	20- 21-
Corporate giving staff... (IF NO CORPORATE GIVING STAFF, MARK HERE AND SKIP OTHER ITEMS FOR THIS GROUP..................................52 ☐-1	58-5 -4 -2 -3 -1	65-5 -4 -2 -3 -1	72-5 -4 -2 -3 -1	22- 23-	24- 25-
Members of the community and the organizations that solicit funds...	59-5 -4 -2 -3 -1	66-5 -4 -2 -3 -1	73-5 -4 -2 -3 -1	26- 27-	28- 29-

NOTE: NOW GO TO SECTION VI, PAGE 21

SECTION IV - ASK OF ALL RESPONDENTS WHO GIVE EXCLUSIVELY TO THE UNITED WAY

13a. (HAND CARD R) Here are some possible goals of corporate cash giving to non-profit organizations. Using the scale at the bottom of the card, tell me how important each goal is to you/this company. Just read me the number from the card. (RECORD ONE ANSWER FOR EACH ITEM UNDER "IMPORTANCE" COLUMN BELOW)

b. (HAND CARD S) Now, go through this list again and, this time, tell me how well you/this company actually achieves these goals through your cash giving efforts. Just read the number from the card. (RECORD ONE ANSWER FOR EACH ITEM UNDER "ACHIEVES" COLUMN BELOW)

	Q.13a					Q.13b				
	Important					Achieves				
a. Do what is ethically correct..........	6-5	-4	-3	-2	-1	20-5	-4	-3	-2	-1
b. Respond to external pressures that can't be ignored................	7-5	-4	-3	-2	-1	21-5	-4	-3	-2	-1
c. Respond to internal pressures from top executives, Board of Directors, major shareholders and other prominent people in this company......................	8-5	-4	-3	-2	-1	22-5	-4	-3	-2	-1
d. Respond to internal pressures from other employees in this company......................	9-5	-4	-3	-2	-1	23-5	-4	-3	-2	-1
e. Improve the public image of this company.........................	10-5	-4	-3	-2	-1	24-5	-4	-3	-2	-1
f. Increase the revenues, or profitability, of this company, directly or indirectly......	11-5	-4	-3	-2	-1	25-5	-4	-3	-2	-1
g. Help to offset the cutback in the federal government's budget..............................	12-5	-4	-3	-2	-1	26-5	-4	-3	-2	-1
h. Help those in need in the community in which this company has locations................	13-5	-4	-3	-2	-1	27-5	-4	-3	-2	-1
i. Make it easier to sell our products/services to our customers........................	14-5	-4	-3	-2	-1	28-5	-4	-3	-2	-1
j. Enhance our ability to recruit quality employees....................	15-5	-4	-3	-2	-1	29-5	-4	-3	-2	-1
k. Improve the community(ies) in which our employees live and thus provide benefits to our employees............	16-5	-4	-3	-2	-1	30-5	-4	-3	-2	-1
l. Alleviate the tax burden on this company......................	17-5	-4	-3	-2	-1	31-5	-4	-3	-2	-1
m. Satisfy my own desire to contribute to organizations that I regard as worthy.............	18-5	-4	-3	-2	-1	32-5	-4	-3	-2	-1
n. Protect and improve the environment in which to work and do business................	19-5	-4	-3	-2	-1	33-5	-4	-3	-2	-1

14a. A moment ago you indicated that, in the last fiscal year, this company contributed $ (indicate amount given in Q.6e page 7) to the United Way. How was this level of giving arrived at? Why this amount? (PROBE)

34-

35-

36-

37-

b. When you decide on a level of giving, do you set a certain amount or do you target a certain percent of pretax income, regardless of dollar amount, or do you use a formula (e.g., dollar amount per employee)?

Percent of pretax income.........38-1
Dollar amount.................... -2
Use a formula.................... -3

39-48=Z

c. You also indicated a moment ago that, in the last fiscal year, all of this company's cash contributions were made to the United Way. What were the reasons that you chose not to give to other non-profit organizations? (PROBE)

49-

50-

51-

52-

d. What factors, if any, might cause this company to make cash contributions to organizations other than the United Way? (PROBE)

53-

54-

55-

56-

15a. (HAND CARD T) Assuming that things continue pretty much on their present course, use this scale to tell me your best prediction for the future level of cash giving for this company. When I say "future" I mean the next one to three years. We're interested in real dollar increase, so please adjust for inflation.

Will increase significantly..........................57-1
Will increase somewhat.............................. -2
Will remain pretty much the same (SKIP TO Q.16)...... -3
Will decrease somewhat.............................. -4
Will decrease significantly......................... -5
Don't know (VOLUNTEERED) (SKIP TO Q.16).............. -6

b. When you say (significantly) (somewhat) what percentage (over) (under) the current amount do you have in mind?

58-
59-______________%

60-79=Z

80-3

16a. (HAND CARD U) Here is a list of things that some companies have told us might prompt them to increase their level of cash giving to non-profit organizations. Thinking realistically and candidly, tell me how likely it is that this company would increase its level of cash giving over and above the level you have just forecast for the next one to three years if each thing on the list were to occur? Just read me the number of your rating from the scale at the bottom of the card. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

	Extremely Likely				Not at All Likely
a. An increased desire on the part of the top management of this company to engage in more cash giving	6-5	-4	-3	-2	-1
b. An increase in the company's profits	7-5	-4	-3	-2	-1
c. Better tax incentives for cash giving	8-5	-4	-3	-2	-1
d. An increase in the cash contributions made by our competitors or peer companies	9-5	-4	-3	-2	-1
e. An increased desire on the part of our employees (other than top management) to engage in more cash giving	10-5	-4	-3	-2	-1
f. Increased pressure from our customers	11-5	-4	-3	-2	-1
g. Increased pressure from our suppliers/vendors	12-5	-4	-3	-2	-1
h. Increased pressure from the communities in which this company has plants/locations	13-5	-4	-3	-2	-1
i. Increased pressure from elected officials	14-5	-4	-3	-2	-1
j. An increased desire on the part of the Board of Directors to engage in more cash giving	15-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE BOARD OF DIRECTORS)	16 ☐ -1				
k. An increased desire on the part of major shareholders to engage in more cash giving	17-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE SHAREHOLDERS)	18 ☐ -1				
l. An increased sense on my part of the need for such giving	19-5	-4	-3	-2	-1
m. Guidelines set by industry groups, such as the Business Roundtable	20-5	-4	-3	-2	-1

b. (HAND CARD V) Some companies have told us that one of the reasons they do not do more cash giving to non-profit organizations other than the United Way is the administrative and management hassles associated with processing applications, deciding on which organizations to give to and so forth. To what degree, if any, would you say that these types of management/administrative difficulties directly result in this company giving less cash to non-profit organizations than it otherwise would? (CIRCLE ONE)

A great deal	21-4
Somewhat	-3
Very little	-2
Not at all	-1

c. Suppose that there were some readily available ways to get assistance in streamlining the administrative tasks involved in cash giving to non-profit organizations. Possible modes of assistance that have been mentioned to us are support from local grant-making organizations, community foundations, private consultants, large corporate givers and so forth. Some have told us that this would increase their cash giving, while others say it would not have any impact. What impact might this have on this company's level of cash giving over and above the amount you already foresee for the next one to three years? (READ OFF; CIRCLE ONE)

Probably increase it	22-1
Perhaps increase it	-2
No impact	-3

17a. To what groups, if any, do you communicate this company's efforts to make cash contributions to non-profit organizations? (DO NOT READ LIST; CIRCLE AS MANY AS APPLY AND WRITE IN OTHERS)

Shareholders of company..........................	23-1
Top executives/Board of Directors of company.....	24-1
Other employees..................................	25-1
Communities in which company has locations.......	26-1
The national press...............................	27-1
Other ____________________ (SPECIFY)	28-1
No communications effort (SKIP TO Q.16c)........	29-1

30- 31- 32- 33-

b. Why do you make an effort to communicate to (this group)(these groups)? (PROBE)

34-

35-

36-

37-

c. Why do you not communicate these efforts to others? (PROBE)

38-

39-

40-

41-

42-79=Z
80-4

CARD 5
5-2
6-29=Z

NOTE: GO TO SECTION VI, PAGE 21

CARD 3
5-3
6-59=2

SECTION V - ASK OF ALL NON-GIVERS OF CASH

18a. What were the principal reasons that you chose not to make cash contributions to non-profit organizations? (PROBE EXTENSIVELY. ANSWERS TO THIS QUESTION ARE EXTREMELY IMPORTANT)

60-

61-

62-

63-

64-

b. (HAND CARD W) If things continue pretty much on their present course, which statement best describes the future conduct of this company? (CIRCLE ONE)

Almost certainly make cash contributions to non-profit organizations in the next one to three years....................65-4
Probably make cash contributions to non-profit organizations in the next one to three years.................................. -3
Probably not make cash contributions to non-profit organizations in the next one to three years (SKIP TO Q.18d).... -2
Almost certainly not make cash contributions to non-profit organizations in the next one to three years (SKIP TO Q.18d).... -1
Don't know (VOLUNTEERED) (SKIP TO Q.18d).......................... -0

c. IF "4," OR "3" IN Q.18b, ASK: What factors, if any, would cause this company to make cash contributions to non-profit organizations over and above the amount you foresee for the next one to three years? (PROBE)

66-

67-

68-

69-

SKIP TO Q.18e.

d. IF "2," "1" OR "0" IN Q.18b, ASK: What factors, if any, would cause this company to make any cash contributions to non-profit organizations in the next one to three years? (PROBE)

70-

71-

72-

73-

80-3

SKIP TO Q.18f.

NOTE: THE SUBSTANCE OF QUESTIONS 18e AND 18f IS IDENTICAL, BUT THE WORDING VARIES DUE TO RESPONSE TO Q.18b.

18e. IF "4" OR "3" IN Q.18b, ASK: (HAND CARD X) Here is a list of things that some companies have told us might prompt them to increase their level of cash giving to non-profit organizations. Thinking realistically and candidly, tell me how likely is it that this company would increase its level of cash giving over and above the level you have just forecast for the next one to three years if each thing on the list were to occur? Just read me the number from the scale at the bottom of the card. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

f. IF "2," "1" OR "0" IN Q.18b, ASK: (HAND CARD X) Here is a list of things that some companies have told us might prompt them to start cash giving to non-profit organizations. Thinking realistically and candidly, tell me how likely it is that this company would make cash contributions to non-profit organizations over the next one to three years if each thing on the list were to occur. Just read me the number from the scale at the bottom of the card. (RECORD ONE ANSWER FOR EACH ITEM BELOW)

	Extremely Likely				Not at All Likely
a. An increased desire on the part of the top management of this company to engage in more cash giving.........	6-5	-4	-3	-2	-1
b. An increase in the company's profits.....................	7-5	-4	-3	-2	-1
c. Better tax incentives for cash giving....................	8-5	-4	-3	-2	-1
d. An increase in the cash contributions made by our competitors or peer companies.....................	9-5	-4	-3	-2	-1
e. An increased desire on the part of our employees (other than top management) to engage in more cash giving....	10-5	-4	-3	-2	-1
f. Increased pressure from our customers....................	11-5	-4	-3	-2	-1
g. Increased pressure from our suppliers/vendors............	12-5	-4	-3	-2	-1
h. Increased pressure from the communities in which this company has plants/locations	13-5	-4	-3	-2	-1
i. Increased pressure from elected officials................	14-5	-4	-3	-2	-1
j. An increased desire on the part of the Board of Directors to engage in more cash giving............	15-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE BOARD OF DIRECTORS).16	☐	-1			
k. An increased desire on the part of major shareholders to engage in more cash giving........................	17-5	-4	-3	-2	-1
(MARK HERE IF COMPANY DOES NOT HAVE SHAREHOLDERS).....18	☐				
l. An increased sense on my part of the need for such giving..	19-5	-4	-3	-2	-1
m. Guidelines set by industry groups, such as the Business Roundtable..................................	20-5	-4	-3	-2	-1

g. (HAND CARD Y) Some companies have told us that one of the reasons they do not do more cash giving to non-profit organizations other than the United Way is the administrative and management hassles associated with processing applications, deciding on which organizations to give to and so forth. To what degree, if any, would you say that these types of management/administrative difficulties directly result in this company giving less cash to non-profit organizations than it otherwise would? (CIRCLE ONE)

A great deal.............	21-4
Somewhat.................	-3
Very little..............	-2
Not at all...............	-1

h. Suppose that there were some readily available ways to get assistance in streamlining the administrative tasks involved in cash giving to non-profit organizations. Possible modes of assistance that have been mentioned to us are support from local grant-making organizations, community foundations, private consultants, large corporate givers and so forth. Some have told us that this would increase their cash giving, while others say it would not have any impact. What impact might this have on this company's level of cash giving over and above the amount you already foresee for the next one to three years? (READ OFF; CIRCLE ONE)

Probably increase it.................	22-1
Perhaps increase it..................	-2
No impact............................	-3

23-79-2
80-4

CARD 5
5-3
6-29-2

SECTION VI - CLASSIFICATION DATA--ASK EVERYONE

A1. Does this company have locations in communities other than this one?

Yes (ASK Q.A2 AND READ BOX).....30-1
No (SKIP TO Q.B1)................ -2

A2. How many? 31- 32-

WRITE IN: ______________________33-

> Q'S. B1 THROUGH B8 REFER ONLY TO THE COMMUNITY IN WHICH INTERVIEW IS CONDUCTED.
>
> IF COMPANY HAS MULTIPLE LOCATIONS, READ TO RESPONDENT: "LET'S FOCUS ON THIS PARTICULAR COMMUNITY" (I.E., METROPOLITAN AREA OR COUNTY)

B1. What's the population of (name community)?

Under 100,000....................34-1
100,000 - 249,999................ -2
250,000 - 499,999................ -3
500,000 - 1 million.............. -4
Over 1 million................... -5

B2. Thinking in terms of the socio-economic status of the residents of this community, would you say that it is relatively homogeneous or heterogeneous?

Homogeneous.........................35-1
Heterogeneous...................... -2

B3. And would you say that the average resident of this community is:

Poor................................36-1
Working class...................... -2
Middle class/white collar.......... -3
Professional/affluent.............. -4
Quite affluent..................... -5

B4. (HAND CARD Z) To what degree would you say that this community is in need of: (READ LIST; RECORD THE NUMBER OF THE RATING BELOW FOR EACH ITEM)

ENTER RATING

a. Economic development......37-_____

b. Better health services/facilities.................38-_____

c. Better educational services/facilities.......39-_____

d. Better public recreational services/facilities (e.g., parks).............40-_____

e. Better social services other than those just mentioned.................41-_____

f. Better cultural facilities................42-_____

B5. To what degree would you say that the economic well-being of this community depends on this company? (READ OFF; CIRCLE ONE)

Great dependence....................43-1
Substantial dependence............. -2
Some dependence.................... -3
Little or no dependence............ -4

B6. For how long have you been located in this community? 44-

YEARS: ________45-

C. Approximately how many people do you employ in this location and in other locations in this community? 46- 47- 48-

EMPLOYEES: ________49-

D1. Were you born in this area?

Yes (SKIP TO Q.E1).................50-1
No................................. -2

D2. How long have you lived/worked in this area? 51-

YEARS: ________52-

D3. Where were you raised? 53-

______________________________________54-
(WRITE IN STATE OR COUNTRY IF OUTSIDE U.S.)

E1. Would you say that you are:

Very active in the community.......55-1
Somewhat active in the community... -2
Slightly active in the community... -3
Not at all active in the community (SKIP TO Q.F1)......... -4

E2. What community activities, if any, do you participate in? What organizations do you belong to or participate in this community? (DO NOT INCLUDE PRIVATE CLUBS)

______________________________56-

______________________________57-

______________________________58-

______________________________59-

______________________________60-

F1. Would you say that you are: (READ OFF; CIRCLE ONE)

A very religious person............61-1
Somewhat religious.................. -2
Not at all religious................ -3

F2. Are you:

Protestant..........................62-1
Catholic (SKIP TO Q.G1)............. -2
Jewish (SKIP TO Q.G1)............... -3

Other (SPECIFY): ____________________ -4

F3. Which denomination?

Lutheran............................63-1
Baptist............................. -2
Episcopal........................... -3
Presbyterian........................ -4

Fundamentalist...................... -5
Methodist........................... -6
Church of Christ.................... -7

7th Day Adventist................... -8
Congregationalist................... -9
Pentecostal......................... -0

Other: ____________________________ -x
(SPECIFY)
64-

G1. Are you currently:

Married.............................65-1
Divorced/separated (SKIP TO Q.H)... -2
Single, never married (SKIP TO Q.H)................................ -3
Widowed (SKIP TO Q.H)............... -4

G2. Would you say that your (wife) (husband) is:

Very active in the community.......66-1
Somewhat active in the community... -2
Slightly active in the community... -3
Not at all active in the community......................... -4

H. What is the last level of education that you completed? (DO NOT READ LIST, CIRCLE ONE)

High school or less.................67-1
Some college........................ -2
College degree...................... -3
Some postgraduate work.............. -4
Postgraduate degree(s) (SPECIFY):

______________________________________ -5

I1. What about your own personal level of giving to non-profit organizations? Would you say that personally you: (READ OFF; CIRCLE ONE)

Give a great deal...................68-1
Give some........................... -2
Give little or nothing at all (SKIP TO Q.J)..................... -3

I2. And, approximately what percentage of what you personally give goes to:

69-
United Way....................70-_____%

Religious groups/ 71-
institutions..................72-_____%
73-
Other.........................74-_____%

Total 100%

J. Sex (BY OBSERVATION):

Male................................75-1
Female.............................. -2

K. Age (BY OBSERVATION):

30 - 40 years.......................76-1
40 - 50 years....................... -2
50 - 60 years....................... -3
Over 60 years....................... -4

80-5